

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**

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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**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**

		2023	2022
		Unrestricted	Total
		funds	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
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		229,978	270,429
TOTAL FUNDS CARRIED FORWARD		<u><u>235,603</u></u>	<u><u>229,978</u></u>

The notes form part of these financial statements

**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
		<u>82,966</u>	<u>85,030</u>
CURRENT ASSETS			
Stocks	14	3,095	2,624
Debtors	15	113,721	94,175
Cash at bank		115,039	134,782
		<u>231,855</u>	<u>231,581</u>
CREDITORS			
Amounts falling due within one year	16	(65,051)	(62,466)
NET CURRENT ASSETS		<u>166,804</u>	<u>169,115</u>
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		<u>235,603</u>	<u>229,978</u>
FUNDS	20		
Unrestricted funds		235,603	229,978
TOTAL FUNDS		<u>235,603</u>	<u>229,978</u>

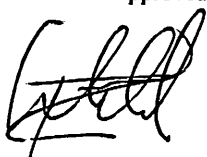
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

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

The notes form part of these financial statements

**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)
Net cash used in operating activities		<u>(14,583)</u>	<u>(50,735)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(5,267)	(4,098)
Dividends received		107	87
Net cash used in investing activities		<u>(5,160)</u>	<u>(4,011)</u>
Change in cash and cash equivalents in the reporting period		<u>(19,743)</u>	<u>(54,746)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>134,782</u>	<u>189,528</u>
Cash and cash equivalents at the end of the reporting period		<u><u>115,039</u></u>	<u><u>134,782</u></u>

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>

The notes form part of these financial statements

**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>10,572</u>

8. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	<u>7,265</u>	<u>7,233</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	39,457	33,963
	<u>309,391</u>	<u>299,601</u>

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

	2023	2022
Health services	7	7
Management and administration	2	2
	<u>9</u>	<u>9</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	87
Total	<u>460,435</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
At 31 December 2023	<u>118,105</u>	<u>124,039</u>	<u>41,120</u>	<u>283,264</u>
DEPRECIATION				
At 1 January 2023	56,777	103,610	34,790	195,177
Charge for year	1,533	3,064	2,668	7,265
At 31 December 2023	<u>58,310</u>	<u>106,674</u>	<u>37,458</u>	<u>202,442</u>
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
	<u>2,144</u>

14. STOCKS

	2023 £	2022 £
Stocks	3,095	2,624
	<u>3,095</u>	<u>2,624</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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
	<u>65,051</u>	<u>62,466</u>

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

	2023 £	2022 £
Bank loans (see note 18)	14,167	24,167
	<u>14,167</u>	<u>24,167</u>

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
	<u>10,000</u>	<u>10,000</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	14,167	24,167
	<u>14,167</u>	<u>24,167</u>

**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>460,435</u>	<u>(500,489)</u>	<u>(397)</u>	<u>(40,451)</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.