MOHS WORKPLACE HEALTH LIMITED

England & Wales · Charity number 230407

Details

Other names	THE MIDLANDS OCCUPATIONAL HEALTH SERVICE LIMITED, THE WEST MIDLANDS HEALTH SERVICES LIMITED, MOHS
Status	Registered
Legal form	Charitable company
Company number	00731728
Registered	1964-04-28
Register	View on the Charity Commission register

Contact

Address	M O H S Workplace Health Ltd 83-87 Birmingham Road West Bromwich B70 6PX
Phone	0121 601 4041
Email	info@mohs.co.uk
Website	www.mohs.co.uk

Activities

Objects: TO ADVANCE THE PHYSICAL AND MORAL WELFARE OF THE POPULATION BY THE PREVENTION AND CURE OF OCCUPATIONAL DISEASE AND INJURIES AND TO PROMOTE THE GENERAL HEALTH OF WORKERS IN INDUSTRY.

Activities: The provision of occupational health services, health screening and health and safety training.

Classification

- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups

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Geography

- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,776,701	£1,727,022	£1,296,128	23
2024-03-31	£1,720,358	£1,671,538	£1,518,908	23
2023-03-31	£1,615,696	£1,709,277	£1,470,087	24
2022-03-31	£1,664,807	£1,608,618	£1,563,669	24
2021-03-31	£1,399,872	£1,576,481	£1,507,452	30

Trustees

Name	Role	Appointed
DAVID LYNHAM	Chair	
Alan Boulton		2017-10-16
Dawn Jennings		2021-01-01
Dr Malcolm Cathcart		2019-10-17
HELEN ELIZABETH HOOPER		2014-12-17

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MOHS WORKPLACE HEALTH LIMITED

England & Wales - Charity number 230407

Accounts

mohs

workplace health

62nd Annual Report 2024-2025







Charity registration number 230407 (England and Wales)

Company registration number 00731728

MOHS WORKPLACE HEALTH LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

MOHS WORKPLACE HEALTH LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mr D A Lynam Mrs H E Hooper Mr M J Round Dr M Cathcart Mr J A Boulton Mrs D A Jennings
Charity number (England and Wales)	230407
Company number	00731728
Principal address	83 Birmingham Road West Bromwich West Midlands B70 6PX
Registered office	Petit House 83 Birmingham Road West Bromwich West Midlands B70 6PX
Auditor	CK Audit No 4 Castle Court 2 Castlegate Way Dudley West Midlands DY1 4RH

MOHS WORKPLACE HEALTH LIMITED

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MOHS WORKPLACE HEALTH LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The directors present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The Charity's principal objectives are the promotion and advancement of Occupational Health care for all persons engaged and intending to be engaged, in industry, education and commerce.

The policies adopted to achieve these objectives have been:

1. To advance the physical and moral welfare of the working population by the prevention and cure of occupational diseases and injuries.

2. To provide services for medical treatment and for the care of sick or injured workers at their place of employment or elsewhere.

3. To undertake medical and other teaching in occupational diseases and injuries and in the promotion of occupational health.

4. To carry out research and investigation into causes of occupational diseases and injuries and into the means of promoting occupational health.

5. To assist such teaching and investigation as set out in 3 and 4 above by grant of money, payment of fees and otherwise as the service may think fit.

There have been no changes in these policies during the year covered by this report.

Public benefit activities

MOHS' charitable purpose is the advancement of physical and emotional wellbeing of managed and ad hoc 'pay as you go' companies and their employees through the prevention of occupational diseases and injuries, combined with the promotion of the general health and wellbeing of employees in the workplace.

Consequently, all occupational health activities that MOHS offers are beneficial for the working population and for those who have since retired.

We are regularly investing in teaching and investigation relating to the causes of occupational diseases and injuries as a means of promoting occupational and environmental health.

Due to the expertise of our clinical staff, we have once again been able to offer work experience placements for students wishing to enter the medical profession. We have also provided essential real time experiences and support to GP's undertaking the OH Diploma qualification by facilitating on site visits, only made possible by the generosity of our clients and also the experience of the OH Advisors.

MOHS offer a free email/telephone advice line to local companies regarding their OH requirements or in some instances this could be a site visit from one of our experienced Occupational Health Advisor's to formulate an Occupational Health program based on their risk assessments. This does not guarantee work for MOHS but benefits the wider community.

MOHS widened its offering to clients and the general public by adding informative and educational toolkits, leaflets, occupational health guides and industry reports to the website. MOHS also proudly launched the first edition of Workplace Health Magazine which covers a range of topical articles and again is available to anyone visiting the website. We believe this is an industry first.

People update

Arrivals - MOHS Staff

Charlie Chinn - Occupational Health Advisor. Charlie is new to Occupational Health and has settled into the role of an OH Advisor very well, proving to be a valuable asset.

James Quintyne – Occupational Health Technician. James has had previous OH Technician experience along with a degree in Sport and Exercise Science which has provided essential transferable skills.

Thanks

During the 2024/2025 period MOHS benefitted from a very stable workforce which resulted in being able to progress further in moving closer to a paperless process. The trial introduction of electronic questionnaires along with introducing SharePoint resulted in many changes to our processes. We would like to thank all of our employees and self-employed Doctors for embracing the changes and taking part in the trials.

The stability of our staff has resulted in our clients having confidence in the continuity of their service provision, along with building a strong rapport with their designated practitioners who offer a wealth of experience and expertise in the field of OH.

Thanks also go to our clients who have remained loyal to MOHS thorough what has been a furtherance of challenges for industry due to global conflict, commodities continuing to rise and also the ever-changing government cost initiatives. We have welcomed back returning clients and worked with struggling clients to find the most cost-effective way to meet all their OH and Health and Safety training requirements.

Achievements and performance
Client Portfolio

Due to the continuing shortage of nurses, MOHS has continued to develop service delivery and as such has increased the Technician department. The six OH Technicians have proven to work effectively, efficiently and professionally with clients agreeing that their needs are being met. The technicians previous working experiences, along with their degrees many of which are in Sports and Exercise Science, have enabled a smooth transition of this upskilling of their roles.

MOHS continued to welcome numerous new clients from the public, private and construction sectors.

Service delivery requirements of our clients are being met with all practitioners happy to undertake face-to-face appointments and remote consultations, with face-to-face remaining their preferred option. By offering remote assessments those employees based in more geographically challenging locations can benefit from the same OH services as their colleagues therefore ensuring a cohesive and equal experience for client's employees.

Mental Health innovations – The need for psychological interventions has never been more prevalent and increases year on year as clients' employees continue to experience issues with daily stressors. Our Psychotherapist offers a varied selection of interventions including talking therapies and EMDR tailored to the subject's individual needs, which over the course of a minimum of 8 sessions has proven very successful with many grateful clients.

Mental Health First Aid training courses were re-introduced early in 2025 with further courses booked throughout 2025-2026. The feedback was 100% satisfaction following completion of the 2-day course.

Quality Assurance

ISO 9001:2015 certification and the SEQOHS accreditation, both of which are professional standards in our industry. were once again successfully retained, evidencing MOHS' commitment to quality assurance.

CMA (Centre Managed Assessment) status for delivering First Aid at Work courses through Highfield, was again successfully retained.

Occupational Health Physician Provision

The 2024-2025 period showed stability with the OH Physicians, many of whom have worked for MOHS for many years. As always, we are grateful to all our self-employed sessional Doctors for their loyalty, versatility and eagerness to work with MOHS. All OH Physicians bring their wealth of knowledge and experience to their sessions ensuring that the delivery remains to the highest level possible.

Occupational Health Advisor / Technician provision

Due to continued financial uncertainty the service delivery from the OH Advisors and Technicians has seen a shift with clients moving away from a managed contracted service to preferring an ad hoc delivery. However, due to the ability of MOHS to adapt quickly with the assurance that the same practitioner will be used wherever possible ensuring a *good working relationship*, consistency and continuity, clients have noticed very little change in their service delivery.

Financial investment in Construction works within the Midlands has ensured that Safety Critical Medicals continue to be a large part of the Screening Department income.

Health and Safety Training Department

First Aid Training is not only a legal requirement but also essential in protecting employee's health and safety within the workplace with skills that can be utilised in the delegates everyday home lives too.

Other services available from the H&S department are anaphylaxis training, IOSH Managing Safely courses, Specific hazard training, Manual handling, Fire Safety and Ergonomic assessments to name a few.

Mental Health Services

Employers continue to understand the need for early psychological intervention, and that investment in this field ensures that they retain valuable staff due to a return to work sooner following therapy, or the employees feeling valued by their employer and therefore likely to remain with the company. The main psychological services utilised are: Counselling/Talking Therapies, EMDR, Bereavement and Loss Counselling and Post Traumatic event debriefing.

Mental Health First Aid Training was re-introduced early in 2025, with feedback stating that the information was informative, easy to understand and led to a confidence in how to recognise signs where colleagues may be struggling with useful guidance on signposting for assistance.

Third Party Referrals

Referrals in the form of recommendations continued to play a part in the continuing growth of MOHS with third party referrals coming from service providers such as; Health & Safety Consultancies, Insurance Brokers, HR and Legal Service providers who endorsed our services to those of their clients with Occupational Health needs.

Brand Management

MOHS utilised digital and offline platforms to project its brand. The release of Workplace Health Magazine helped MOHS to maintain its position as industry thought leaders. MOHS increased brand awareness through advertising in the Black Country Chamber of Commerce Prospect Magazine, BBP Media's e-newsletters, Facebook and LinkedIn. Brand recall was upheld by using consistent brand colours and logos across all marketing materials.

Online Activities

In the last year MOHS released 39 blogs and made 272 social media posts. Digital advertising increased with adverts placed in Prosper Magazine, BBP Media e-newsletters, Facebook and LinkedIn. On the website, MOHS released the first issue of the 'MOHS magazine', added toolkits, reports, leaflets and health guides to its resources page and improved SEO through back-end adjustments. Regular e-mail adverts were sent to clients to advertise training courses.

Financial review

Due to the shift in service delivery being provided by OH Technicians as opposed to OH Nurses, MOHS continued to offer tailor made and affordable OH services to clients.

As with all sectors of industry, trading remained challenging with the effects of global conflicts, increases in the cost of consumables and general recruitment issues. However, MOHS continuously evolve and modernise with service delivery and processes such as the reduction in stationery due to being paperless but at the same time keeping the services affordable and current for the clients.

The large project of replacing the roof of all 3 buildings commenced in late 2024 and is likely to be completed midway through the 2025/2026 financial period, MOHS continued to closely monitor expenditure to ensure that it remained financially viable.

Tight fiscal control delivered a total income for the year of £1,776,701 for 2024-2025 compared with £1,720,358 for 2023-2024.

Reserves Policy

The directors aim is to maintain free reserves (those funds not tied up in fixed assets) that the Charity may require to sustain its operations over a period in the event of a severe curtailment of income.

These reserves continue to ensure that MOHS remains in a financially strong position.

Plans for future periods
Growth Areas

MOHS will continue to offer all formats of consultation such as face to face, telephone, and tele-conferencing to ensure that the Client and their employees have the best fit for their needs. Remote consultations are also useful for Clients who have employees located around the UK as all employees will receive comparable consultations. They also benefit clients by providing them with one invoicing point and continuity in the referral process and reporting quality.

The feasibility of a new website build will be explored over the next year. Marketing spend will be allocated to advertising via digital publications and social media channels. A second issue of Workplace Health magazine will be released later in the year and more toolkits will be added to the website. Sales documents will be reviewed and redesigned were necessary.

MOHS will continue to provide a selection of Mental health support services to clients, including increasing the amount of Mental Health First Aid courses available.

In addition to the mental health services for employees, MOHS' resident Psychotherapist will continue to provide bespoke courses both face to face and remotely, such as advice and assistance with upskilling and equipping HR professionals and Line Managers with the coping mechanisms to deal safely and effectively with employees who are suffering from anxiety, stress, depression or other mental health disorders.

New Clients

MOHS is proud to have over 60 years of experience in the provision of Occupational Health and Health and Safety training, especially within the heart of the West Midlands. With this knowledge and expertise MOHS offers affordable and bespoke delivery to both SME and large clients. With this individual service delivery MOHS is able to meet all budgets whilst also providing free advice in line with the ethics of the company since original registration. With this in mind MOHS will continue to target clients with 5 to 500+ employees. With the increase in remote working MOHS is able to provide services to clients employees no matter their geographical locations.

Digital Activity

Following extensive development and testing for several months the new database recall system was introduced towards the end of the financial year. This database has resulted in all health surveillance other than Safety Critical Medical Assessments being successfully moved paperless.

Medical records for both screening and managed clients have now moved to cloud storage via SharePoint.

A new qualitative Unified Practitioner Audit Tool was trialled and introduced as the de facto audit tool for health surveillance practitioners (advisors and technicians).

5G dongles were introduced to all practitioners working off site at the end of Q4. This allows always on data connections to support all of the above items.

Work has begun on generating a new electronic directory to incorporate the changes outlined above along with a new Competency Framework which should ensure a greater consistency of service delivery by OH Practitioners.

Structure, governance and management
The charity is a company limited by guarantee. Liability of its members is not to exceed 5 pence per member.

The directors who served during the year and up to the date of signature of the financial statements were:
Mr D A Lynam
Mrs H E Hooper
Mr M J Round
Dr M Cathcart
Mr J A Boulton
Mrs D A Jennings

The directors delegate the day to day running of the Charity to a management team which is headed up by the Chief Executive, Helen Hooper.

The members elect their representatives as directors.

New board members receive an induction to MOHS Workplace Health Limited and the company provides appropriate training in governance and work of the organisation.

The Charity is run from premises in West Bromwich, which includes consulting rooms, a psychology suite, training rooms and houses the centre of administration. Some of the services are delivered here by our Occupational Health Physicians, Advisors, Technicians and Psychotherapist. The majority of occupational health provision continues to be undertaken at Clients premises.

First Aid at Work Training, Health and Safety provision and Mental health First Aid courses are provided at our West Bromwich premises and at Clients premises, on request.

The directors have assessed the major risks to which the Charity is exposed and have introduced systems to mitigate foreseeable consequences of the major risks.

Auditor
In accordance with the company's articles, a resolution proposing that CK Audit be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor
Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This concludes the directors' report for this financial year: 2024-2025.

On behalf of the directors

Mr D A Lynam
Chairman

16 October 2025

MOHS WORKPLACE HEALTH LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The directors, who also act as trustees for the charitable activities of #cd2, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the directors are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The directors are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

MOHS WORKPLACE HEALTH LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF MOHS WORKPLACE HEALTH LIMITED

Opinion

We have audited the financial statements of MOHS Workplace Health Limited (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

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

Responsibilities of directors

As explained more fully in the statement of trustees' responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identified and assessed the risks of material misstatement of the financial statements, in respect of irregularities whether due to fraud or error, or non compliance with laws and regulations and then designed and performed audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the Charity by discussion and enquiry with the directors and management team and our general knowledge and experience of the charity.

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation, data protection, employment, and health and safety legislation;

We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management, reviewing correspondence with relevant regulators.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF MOHS WORKPLACE HEALTH LIMITED

Audit response to risks identified

We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed included but were not limited to:

- Discussions with directors and management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Confirming our understanding of controls by performing a walk through test or observation and enquiry;
- Performing analytical procedures to identify any unusual or unexpected relationships;
- Challenging assumptions and judgements made by management in arriving at an estimate for the value of freehold property;
- Identifying and testing journal entries;
- Reviewing unusual or unexpected transactions; and
- Agreeing the financial statement disclosures to underlying supporting documentation.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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



Blake Morris (Senior Statutory Auditor)
For and on behalf of CK Audit, Statutory Auditor
Chartered Accountants
No 4 Castle Court 2
Castlegate Way
Dudley
West Midlands
DY1 4RH
Date: 16/10/2025

MOHS WORKPLACE HEALTH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Income from:							
Charitable activities	3	1,771,942	-	1,771,942	1,717,060	-	1,717,060
Investments	4	4,759	-	4,759	3,298	-	3,298
Total income		1,776,701	-	1,776,701	1,720,358	-	1,720,358
Expenditure on:							
Charitable activities	5	1,727,022	-	1,727,022	1,671,538	-	1,671,538
Total expenditure		1,727,022	-	1,727,022	1,671,538	-	1,671,538
Net income		49,679	-	49,679	48,820	-	48,820
Other recognised gains and losses:							
Revaluation of tangible fixed assets		(272,459)	-	(272,459)	-	-	-
Net movement in funds	7	(222,780)	-	(222,780)	48,820	-	48,820
Reconciliation of funds:							
Fund balances at 1 April 2024		1,478,736	40,172	1,518,908	1,429,916	40,172	1,470,088
Fund balances at 31 March 2025		1,255,956	40,172	1,296,128	1,478,736	40,172	1,518,908

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 14 to 24 form part of these financial statements.

MOHS WORKPLACE HEALTH LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**11**		956,969		980,762
Current assets					
Debtors	**12**	251,049		253,065	
Cash at bank and in hand		214,852		419,953	
		465,901		673,018	
Creditors: amounts falling due within one year	**13**	(126,742)		(134,872)	
Net current assets			339,159		538,146
Total assets less current liabilities			1,296,128		1,518,908
The funds of the charity					
Endowment funds	**15**		40,172		40,172
Unrestricted funds	**16**		1,255,956		1,478,736
			1,296,128		1,518,908

The notes on pages 14 to 24 form part of these financial statements.

The financial statements were approved by the directors on 16 October 2025

Mr D A Lynam
Chairman

Company registration number 00731728 (England and Wales)

MOHS WORKPLACE HEALTH LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	**20**		96,934		94,536
Investing activities					
Purchase of tangible fixed assets		(306,794)		(9,056)	
Investment income received		4,759		3,298	
Net cash used in investing activities			(302,035)		(5,758)
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(205,101)		88,778
Cash and cash equivalents at beginning of year			419,953		331,175
Cash and cash equivalents at end of year			214,852		419,953

The notes on pages 14 to 24 form part of these financial statements.

1 Accounting policies

Charity information

MOHS Workplace Health Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Petit House, 83 Birmingham Road, West Bromwich, West Midlands, B70 6PX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of freehold property at market value.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised on an accrual basis as a liability is incurred. The company operates a partially exempt vat scheme. Irrecoverable vat is written off in the year as an administrative expense.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

1 **Accounting policies** **(Continued)**

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% straight line
Plant and machinery	25% straight line
Fixtures, fittings & equipment	25% straight line
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Properties whose fair value can be measured reliably are held under the revaluation model and are carried at a revalued amount, plus any additions after the last obtained professional valuation, less any subsequent accumulated depreciation. The fair value is reviewed on an annual basis by the Trustees.

Revaluation gains and losses are recognised in other recognised gains and losses and accumulated in equity, except to the extent that a revaluation gain reverses a revaluation loss previously recognised in net income/ (expenditure) or a revaluation loss exceeds the accumulated revaluation gains recognised in equity; such gains and loss are recognised in the SOFA for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 **Accounting policies** **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

1.12 Debtors

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

1.13 Creditors and provisions

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

2 Critical accounting estimates and judgements **(Continued)**

Valuation of land and buildings

Land and buildings are valued based on the last professional valuation carried out in March 2025 by Precise Commercial Surveyors, who are qualified RICS Surveyors and Registered Valuers in commercial sectors. The valuation was undertaken in accordance with the RICS Valuation - Global Standards, which incorporate the International Valuation Standards (IVS). The valuation obtained was £930,000 and this has been reflected in the financial statements, resulting in a loss on revaluation of £272,459.

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Sale of goods	1,771,942	1,717,060

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	4,759	3,298

5 Expenditure on charitable activities

	Charitable activities 2025	Charitable activities 2024
	£	£
Direct costs		
Staff costs	418,456	399,437
Depreciation and impairment	3,851	1,337
Direct Costs	92,000	97,569
Consultants	358,292	378,439
Staff Training	1,521	1,111
Cars	17,887	16,572
	892,007	894,465
Share of support and governance costs (see note 6)		
Support	727,720	681,555
Governance	107,295	95,518
	1,727,022	1,671,538
Analysis by fund		
Unrestricted funds	1,727,022	1,671,538

6 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	406,220	394,779
Depreciation	54,277	44,785
Premises	157,013	146,972
Phone and postage	18,681	23,754
Marketing	4,598	7,162
Laundry	15,676	14,605
Other staff costs	5,995	12,455
Unrecovered VAT	59,486	25,906
Bad debts	(982)	2,437
Sundries	5,536	7,066
Bank charges	1,220	1,634
Governance costs	107,295	95,518
	835,015	777,073
Analysed between:		
Charitable activities	835,015	777,073

7 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	8,250	8,800
Depreciation of owned tangible fixed assets	21,815	46,122
Loss on disposal of tangible fixed assets	36,312	-

8 Directors

The Articles of Association were amended in the year to 31 March 2011 to enable employees to be appointed to the Board. The remuneration of these directors relate to their roles as employees, they are not remunerated for the role as directors.

9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Doctors	-	1
Management	1	1
Administration	10	9
Health Screen Technicians	5	4
Health & Safety Trainers	2	2
Occupational Health Advisors	4	5
Marketing	1	1
Total	23	23

Employment costs	2025	2024
	£	£
Wages and salaries	816,146	775,647
Social security costs	61,005	64,830
Other pension costs	32,942	32,110
	910,093	872,587

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025	2024
	Number	Number
£60,001 to £70,000	1	1
£70,001 to £80,000	1	-

9 Employees (Continued)

Of the employees whose emoluments exceed £60,000, 1 has retirement benefits accruing under defined benefit pension schemes.

Remuneration of key management personnel

During the year the charity entered into the following transactions with related parties:

	2025	2024
	£	£
Aggregate compensation	153,350	149,952

Included in the above is the Chief Executive and the Chief Occupational Health Advisor.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Land and buildings	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
Cost or valuation					
At 1 April 2024	1,037,522	20,074	180,913	104,693	1,343,202
Additions	287,730	12,035	7,029	-	306,794
Disposals	-	(8,256)	(151,606)	-	(159,862)
Revaluation	(395,252)	-	-	-	(395,252)
At 31 March 2025	930,000	23,853	36,336	104,693	1,094,882
Depreciation and impairment					
At 1 April 2024	106,507	14,922	144,121	96,890	362,440
Depreciation charged in the year	16,285	1,900	1,680	1,950	21,815
Eliminated in respect of disposals	-	(7,387)	(116,163)	-	(123,550)
Revaluation	(122,792)	-	-	-	(122,792)
At 31 March 2025	-	9,435	29,638	98,840	137,913
Carrying amount					
At 31 March 2025	930,000	14,418	6,698	5,853	956,969
At 31 March 2024	931,015	5,153	36,792	7,802	980,762

Land and buildings are valued based on the last professional valuation carried out in March 2025 by Precise Commercial Surveyors. The valuation obtained was £930,000 and this has been reflected in the financial statements.

11 Tangible fixed assets (Continued)

At 31 March 2025, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £1,190,129 (2024 - £918,684).

12 Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	249,306	249,672
Prepayments and accrued income	1,743	3,393
	251,049	253,065

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	29,664	55,845
Trade creditors	59,188	43,352
Other creditors	-	51
Accruals and deferred income	37,890	35,624
	126,742	134,872

14 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	32,942	32,110

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

15 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	At 1 April 2024 £	At 31 March 2025 £
Permanent endowments		
	40,172	40,172

15 Endowment funds (Continued)

Previous year:	At 1 April 2023 £	At 31 March 2024 £
Permanent endowments		
	40,172	40,172

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2025 £
Revaluation reserve	12,331	-	-	(272,459)	(260,128)
General funds	1,466,405	1,776,701	(1,727,022)	-	1,516,084
	1,478,736	1,776,701	(1,727,022)	-	1,255,956

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2024 £
Revaluation reserve	12,331	-	-	-	12,331
General funds	1,417,585	1,720,358	(1,671,538)	-	1,466,405
	1,429,916	1,720,358	(1,671,538)	-	1,478,736

17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Endowment funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	916,797	40,172	956,969
Current assets/(liabilities)	339,159	-	339,159
	1,255,956	40,172	1,296,128

17 Analysis of net assets between funds (Continued)

	Unrestricted funds 2024	Endowment funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	940,590	40,172	980,762
Current assets/(liabilities)	538,146	-	538,146
	1,478,736	40,172	1,518,908

18 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	2,779	2,779
Between two and five years	3,010	4,400
	5,789	7,179

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

20 Cash generated from operations

	2025	2024
	£	£
Surplus for the year	49,679	48,820
Adjustments for:		
Investment income recognised in statement of financial activities	(4,759)	(3,298)
Loss on disposal of tangible fixed assets	36,312	-
Depreciation and impairment of tangible fixed assets	21,816	46,122
Movements in working capital:		
Decrease/(increase) in debtors	2,016	(564)
(Decrease)/increase in creditors	(8,130)	3,456
Cash generated from operations	96,934	94,536

21 Analysis of changes in net funds

The charity had no material debt during the year.

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MOHS Workplace Health Ltd I 83 Birmingham Road I West Bromwich B70 6PX

Bringing health to life

Charity number: 230407

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workplace health

62nd Annual Report 2024-2025







Charity registration number 230407 (England and Wales)

Company registration number 00731728

MOHS WORKPLACE HEALTH LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

MOHS WORKPLACE HEALTH LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mr D A Lynam Mrs H E Hooper Mr M J Round Dr M Cathcart Mr J A Boulton Mrs D A Jennings
Charity number (England and Wales)	230407
Company number	00731728
Principal address	83 Birmingham Road West Bromwich West Midlands B70 6PX
Registered office	Petit House 83 Birmingham Road West Bromwich West Midlands B70 6PX
Auditor	CK Audit No 4 Castle Court 2 Castlegate Way Dudley West Midlands DY1 4RH

MOHS WORKPLACE HEALTH LIMITED

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MOHS WORKPLACE HEALTH LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The directors present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The Charity's principal objectives are the promotion and advancement of Occupational Health care for all persons engaged and intending to be engaged, in industry, education and commerce.

The policies adopted to achieve these objectives have been:

1. To advance the physical and moral welfare of the working population by the prevention and cure of occupational diseases and injuries.

2. To provide services for medical treatment and for the care of sick or injured workers at their place of employment or elsewhere.

3. To undertake medical and other teaching in occupational diseases and injuries and in the promotion of occupational health.

4. To carry out research and investigation into causes of occupational diseases and injuries and into the means of promoting occupational health.

5. To assist such teaching and investigation as set out in 3 and 4 above by grant of money, payment of fees and otherwise as the service may think fit.

There have been no changes in these policies during the year covered by this report.

Public benefit activities

MOHS' charitable purpose is the advancement of physical and emotional wellbeing of managed and ad hoc 'pay as you go' companies and their employees through the prevention of occupational diseases and injuries, combined with the promotion of the general health and wellbeing of employees in the workplace.

Consequently, all occupational health activities that MOHS offers are beneficial for the working population and for those who have since retired.

We are regularly investing in teaching and investigation relating to the causes of occupational diseases and injuries as a means of promoting occupational and environmental health.

Due to the expertise of our clinical staff, we have once again been able to offer work experience placements for students wishing to enter the medical profession. We have also provided essential real time experiences and support to GP's undertaking the OH Diploma qualification by facilitating on site visits, only made possible by the generosity of our clients and also the experience of the OH Advisors.

MOHS offer a free email/telephone advice line to local companies regarding their OH requirements or in some instances this could be a site visit from one of our experienced Occupational Health Advisor's to formulate an Occupational Health program based on their risk assessments. This does not guarantee work for MOHS but benefits the wider community.

MOHS widened its offering to clients and the general public by adding informative and educational toolkits, leaflets, occupational health guides and industry reports to the website. MOHS also proudly launched the first edition of Workplace Health Magazine which covers a range of topical articles and again is available to anyone visiting the website. We believe this is an industry first.

People update

Arrivals - MOHS Staff

Charlie Chinn - Occupational Health Advisor. Charlie is new to Occupational Health and has settled into the role of an OH Advisor very well, proving to be a valuable asset.

James Quintyne – Occupational Health Technician. James has had previous OH Technician experience along with a degree in Sport and Exercise Science which has provided essential transferable skills.

Thanks

During the 2024/2025 period MOHS benefitted from a very stable workforce which resulted in being able to progress further in moving closer to a paperless process. The trial introduction of electronic questionnaires along with introducing SharePoint resulted in many changes to our processes. We would like to thank all of our employees and self-employed Doctors for embracing the changes and taking part in the trials.

The stability of our staff has resulted in our clients having confidence in the continuity of their service provision, along with building a strong rapport with their designated practitioners who offer a wealth of experience and expertise in the field of OH.

Thanks also go to our clients who have remained loyal to MOHS thorough what has been a furtherance of challenges for industry due to global conflict, commodities continuing to rise and also the ever-changing government cost initiatives. We have welcomed back returning clients and worked with struggling clients to find the most cost-effective way to meet all their OH and Health and Safety training requirements.

Achievements and performance
Client Portfolio

Due to the continuing shortage of nurses, MOHS has continued to develop service delivery and as such has increased the Technician department. The six OH Technicians have proven to work effectively, efficiently and professionally with clients agreeing that their needs are being met. The technicians previous working experiences, along with their degrees many of which are in Sports and Exercise Science, have enabled a smooth transition of this upskilling of their roles.

MOHS continued to welcome numerous new clients from the public, private and construction sectors.

Service delivery requirements of our clients are being met with all practitioners happy to undertake face-to-face appointments and remote consultations, with face-to-face remaining their preferred option. By offering remote assessments those employees based in more geographically challenging locations can benefit from the same OH services as their colleagues therefore ensuring a cohesive and equal experience for client's employees.

Mental Health innovations – The need for psychological interventions has never been more prevalent and increases year on year as clients' employees continue to experience issues with daily stressors. Our Psychotherapist offers a varied selection of interventions including talking therapies and EMDR tailored to the subject's individual needs, which over the course of a minimum of 8 sessions has proven very successful with many grateful clients.

Mental Health First Aid training courses were re-introduced early in 2025 with further courses booked throughout 2025-2026. The feedback was 100% satisfaction following completion of the 2-day course.

Quality Assurance

ISO 9001:2015 certification and the SEQOHS accreditation, both of which are professional standards in our industry. were once again successfully retained, evidencing MOHS' commitment to quality assurance.

CMA (Centre Managed Assessment) status for delivering First Aid at Work courses through Highfield, was again successfully retained.

Occupational Health Physician Provision

The 2024-2025 period showed stability with the OH Physicians, many of whom have worked for MOHS for many years. As always, we are grateful to all our self-employed sessional Doctors for their loyalty, versatility and eagerness to work with MOHS. All OH Physicians bring their wealth of knowledge and experience to their sessions ensuring that the delivery remains to the highest level possible.

Occupational Health Advisor / Technician provision

Due to continued financial uncertainty the service delivery from the OH Advisors and Technicians has seen a shift with clients moving away from a managed contracted service to preferring an ad hoc delivery. However, due to the ability of MOHS to adapt quickly with the assurance that the same practitioner will be used wherever possible ensuring a *good working relationship*, consistency and continuity, clients have noticed very little change in their service delivery.

Financial investment in Construction works within the Midlands has ensured that Safety Critical Medicals continue to be a large part of the Screening Department income.

Health and Safety Training Department

First Aid Training is not only a legal requirement but also essential in protecting employee's health and safety within the workplace with skills that can be utilised in the delegates everyday home lives too.

Other services available from the H&S department are anaphylaxis training, IOSH Managing Safely courses, Specific hazard training, Manual handling, Fire Safety and Ergonomic assessments to name a few.

Mental Health Services

Employers continue to understand the need for early psychological intervention, and that investment in this field ensures that they retain valuable staff due to a return to work sooner following therapy, or the employees feeling valued by their employer and therefore likely to remain with the company. The main psychological services utilised are: Counselling/Talking Therapies, EMDR, Bereavement and Loss Counselling and Post Traumatic event debriefing.

Mental Health First Aid Training was re-introduced early in 2025, with feedback stating that the information was informative, easy to understand and led to a confidence in how to recognise signs where colleagues may be struggling with useful guidance on signposting for assistance.

Third Party Referrals

Referrals in the form of recommendations continued to play a part in the continuing growth of MOHS with third party referrals coming from service providers such as; Health & Safety Consultancies, Insurance Brokers, HR and Legal Service providers who endorsed our services to those of their clients with Occupational Health needs.

Brand Management

MOHS utilised digital and offline platforms to project its brand. The release of Workplace Health Magazine helped MOHS to maintain its position as industry thought leaders. MOHS increased brand awareness through advertising in the Black Country Chamber of Commerce Prospect Magazine, BBP Media's e-newsletters, Facebook and LinkedIn. Brand recall was upheld by using consistent brand colours and logos across all marketing materials.

Online Activities

In the last year MOHS released 39 blogs and made 272 social media posts. Digital advertising increased with adverts placed in Prosper Magazine, BBP Media e-newsletters, Facebook and LinkedIn. On the website, MOHS released the first issue of the 'MOHS magazine', added toolkits, reports, leaflets and health guides to its resources page and improved SEO through back-end adjustments. Regular e-mail adverts were sent to clients to advertise training courses.

Financial review

Due to the shift in service delivery being provided by OH Technicians as opposed to OH Nurses, MOHS continued to offer tailor made and affordable OH services to clients.

As with all sectors of industry, trading remained challenging with the effects of global conflicts, increases in the cost of consumables and general recruitment issues. However, MOHS continuously evolve and modernise with service delivery and processes such as the reduction in stationery due to being paperless but at the same time keeping the services affordable and current for the clients.

The large project of replacing the roof of all 3 buildings commenced in late 2024 and is likely to be completed midway through the 2025/2026 financial period, MOHS continued to closely monitor expenditure to ensure that it remained financially viable.

Tight fiscal control delivered a total income for the year of £1,776,701 for 2024-2025 compared with £1,720,358 for 2023-2024.

Reserves Policy

The directors aim is to maintain free reserves (those funds not tied up in fixed assets) that the Charity may require to sustain its operations over a period in the event of a severe curtailment of income.

These reserves continue to ensure that MOHS remains in a financially strong position.

Plans for future periods
Growth Areas

MOHS will continue to offer all formats of consultation such as face to face, telephone, and tele-conferencing to ensure that the Client and their employees have the best fit for their needs. Remote consultations are also useful for Clients who have employees located around the UK as all employees will receive comparable consultations. They also benefit clients by providing them with one invoicing point and continuity in the referral process and reporting quality.

The feasibility of a new website build will be explored over the next year. Marketing spend will be allocated to advertising via digital publications and social media channels. A second issue of Workplace Health magazine will be released later in the year and more toolkits will be added to the website. Sales documents will be reviewed and redesigned were necessary.

MOHS will continue to provide a selection of Mental health support services to clients, including increasing the amount of Mental Health First Aid courses available.

In addition to the mental health services for employees, MOHS' resident Psychotherapist will continue to provide bespoke courses both face to face and remotely, such as advice and assistance with upskilling and equipping HR professionals and Line Managers with the coping mechanisms to deal safely and effectively with employees who are suffering from anxiety, stress, depression or other mental health disorders.

New Clients

MOHS is proud to have over 60 years of experience in the provision of Occupational Health and Health and Safety training, especially within the heart of the West Midlands. With this knowledge and expertise MOHS offers affordable and bespoke delivery to both SME and large clients. With this individual service delivery MOHS is able to meet all budgets whilst also providing free advice in line with the ethics of the company since original registration. With this in mind MOHS will continue to target clients with 5 to 500+ employees. With the increase in remote working MOHS is able to provide services to clients employees no matter their geographical locations.

Digital Activity

Following extensive development and testing for several months the new database recall system was introduced towards the end of the financial year. This database has resulted in all health surveillance other than Safety Critical Medical Assessments being successfully moved paperless.

Medical records for both screening and managed clients have now moved to cloud storage via SharePoint.

A new qualitative Unified Practitioner Audit Tool was trialled and introduced as the de facto audit tool for health surveillance practitioners (advisors and technicians).

5G dongles were introduced to all practitioners working off site at the end of Q4. This allows always on data connections to support all of the above items.

Work has begun on generating a new electronic directory to incorporate the changes outlined above along with a new Competency Framework which should ensure a greater consistency of service delivery by OH Practitioners.

Structure, governance and management
The charity is a company limited by guarantee. Liability of its members is not to exceed 5 pence per member.

The directors who served during the year and up to the date of signature of the financial statements were:
Mr D A Lynam
Mrs H E Hooper
Mr M J Round
Dr M Cathcart
Mr J A Boulton
Mrs D A Jennings

The directors delegate the day to day running of the Charity to a management team which is headed up by the Chief Executive, Helen Hooper.

The members elect their representatives as directors.

New board members receive an induction to MOHS Workplace Health Limited and the company provides appropriate training in governance and work of the organisation.

The Charity is run from premises in West Bromwich, which includes consulting rooms, a psychology suite, training rooms and houses the centre of administration. Some of the services are delivered here by our Occupational Health Physicians, Advisors, Technicians and Psychotherapist. The majority of occupational health provision continues to be undertaken at Clients premises.

First Aid at Work Training, Health and Safety provision and Mental health First Aid courses are provided at our West Bromwich premises and at Clients premises, on request.

The directors have assessed the major risks to which the Charity is exposed and have introduced systems to mitigate foreseeable consequences of the major risks.

Auditor
In accordance with the company's articles, a resolution proposing that CK Audit be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor
Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This concludes the directors' report for this financial year: 2024-2025.

On behalf of the directors

Mr D A Lynam
Chairman

16 October 2025

MOHS WORKPLACE HEALTH LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The directors, who also act as trustees for the charitable activities of #cd2, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the directors are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The directors are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

MOHS WORKPLACE HEALTH LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF MOHS WORKPLACE HEALTH LIMITED

Opinion

We have audited the financial statements of MOHS Workplace Health Limited (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

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

Responsibilities of directors

As explained more fully in the statement of trustees' responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identified and assessed the risks of material misstatement of the financial statements, in respect of irregularities whether due to fraud or error, or non compliance with laws and regulations and then designed and performed audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the Charity by discussion and enquiry with the directors and management team and our general knowledge and experience of the charity.

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation, data protection, employment, and health and safety legislation;

We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management, reviewing correspondence with relevant regulators.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF MOHS WORKPLACE HEALTH LIMITED

Audit response to risks identified

We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed included but were not limited to:

- Discussions with directors and management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Confirming our understanding of controls by performing a walk through test or observation and enquiry;
- Performing analytical procedures to identify any unusual or unexpected relationships;
- Challenging assumptions and judgements made by management in arriving at an estimate for the value of freehold property;
- Identifying and testing journal entries;
- Reviewing unusual or unexpected transactions; and
- Agreeing the financial statement disclosures to underlying supporting documentation.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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



Blake Morris (Senior Statutory Auditor)
For and on behalf of CK Audit, Statutory Auditor
Chartered Accountants
No 4 Castle Court 2
Castlegate Way
Dudley
West Midlands
DY1 4RH
Date: 16/10/2025

MOHS WORKPLACE HEALTH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Income from:							
Charitable activities	3	1,771,942	-	1,771,942	1,717,060	-	1,717,060
Investments	4	4,759	-	4,759	3,298	-	3,298
Total income		1,776,701	-	1,776,701	1,720,358	-	1,720,358
Expenditure on:							
Charitable activities	5	1,727,022	-	1,727,022	1,671,538	-	1,671,538
Total expenditure		1,727,022	-	1,727,022	1,671,538	-	1,671,538
Net income		49,679	-	49,679	48,820	-	48,820
Other recognised gains and losses:							
Revaluation of tangible fixed assets		(272,459)	-	(272,459)	-	-	-
Net movement in funds	7	(222,780)	-	(222,780)	48,820	-	48,820
Reconciliation of funds:							
Fund balances at 1 April 2024		1,478,736	40,172	1,518,908	1,429,916	40,172	1,470,088
Fund balances at 31 March 2025		1,255,956	40,172	1,296,128	1,478,736	40,172	1,518,908

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 14 to 24 form part of these financial statements.

MOHS WORKPLACE HEALTH LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**11**		956,969		980,762
Current assets					
Debtors	**12**	251,049		253,065	
Cash at bank and in hand		214,852		419,953	
		465,901		673,018	
Creditors: amounts falling due within one year	**13**	(126,742)		(134,872)	
Net current assets			339,159		538,146
Total assets less current liabilities			1,296,128		1,518,908
The funds of the charity					
Endowment funds	**15**		40,172		40,172
Unrestricted funds	**16**		1,255,956		1,478,736
			1,296,128		1,518,908

The notes on pages 14 to 24 form part of these financial statements.

The financial statements were approved by the directors on 16 October 2025

Mr D A Lynam
Chairman

Company registration number 00731728 (England and Wales)

MOHS WORKPLACE HEALTH LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	**20**		96,934		94,536
Investing activities					
Purchase of tangible fixed assets		(306,794)		(9,056)	
Investment income received		4,759		3,298	
Net cash used in investing activities			(302,035)		(5,758)
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(205,101)		88,778
Cash and cash equivalents at beginning of year			419,953		331,175
Cash and cash equivalents at end of year			214,852		419,953

The notes on pages 14 to 24 form part of these financial statements.

1 Accounting policies

Charity information

MOHS Workplace Health Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Petit House, 83 Birmingham Road, West Bromwich, West Midlands, B70 6PX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of freehold property at market value.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised on an accrual basis as a liability is incurred. The company operates a partially exempt vat scheme. Irrecoverable vat is written off in the year as an administrative expense.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

1 **Accounting policies** **(Continued)**

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% straight line
Plant and machinery	25% straight line
Fixtures, fittings & equipment	25% straight line
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Properties whose fair value can be measured reliably are held under the revaluation model and are carried at a revalued amount, plus any additions after the last obtained professional valuation, less any subsequent accumulated depreciation. The fair value is reviewed on an annual basis by the Trustees.

Revaluation gains and losses are recognised in other recognised gains and losses and accumulated in equity, except to the extent that a revaluation gain reverses a revaluation loss previously recognised in net income/ (expenditure) or a revaluation loss exceeds the accumulated revaluation gains recognised in equity; such gains and loss are recognised in the SOFA for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 **Accounting policies** **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

1.12 Debtors

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

1.13 Creditors and provisions

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

2 Critical accounting estimates and judgements **(Continued)**

Valuation of land and buildings

Land and buildings are valued based on the last professional valuation carried out in March 2025 by Precise Commercial Surveyors, who are qualified RICS Surveyors and Registered Valuers in commercial sectors. The valuation was undertaken in accordance with the RICS Valuation - Global Standards, which incorporate the International Valuation Standards (IVS). The valuation obtained was £930,000 and this has been reflected in the financial statements, resulting in a loss on revaluation of £272,459.

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Sale of goods	1,771,942	1,717,060

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	4,759	3,298

5 Expenditure on charitable activities

	Charitable activities 2025	Charitable activities 2024
	£	£
Direct costs		
Staff costs	418,456	399,437
Depreciation and impairment	3,851	1,337
Direct Costs	92,000	97,569
Consultants	358,292	378,439
Staff Training	1,521	1,111
Cars	17,887	16,572
	892,007	894,465
Share of support and governance costs (see note 6)		
Support	727,720	681,555
Governance	107,295	95,518
	1,727,022	1,671,538
Analysis by fund		
Unrestricted funds	1,727,022	1,671,538

6 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	406,220	394,779
Depreciation	54,277	44,785
Premises	157,013	146,972
Phone and postage	18,681	23,754
Marketing	4,598	7,162
Laundry	15,676	14,605
Other staff costs	5,995	12,455
Unrecovered VAT	59,486	25,906
Bad debts	(982)	2,437
Sundries	5,536	7,066
Bank charges	1,220	1,634
Governance costs	107,295	95,518
	835,015	777,073
Analysed between:		
Charitable activities	835,015	777,073

7 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	8,250	8,800
Depreciation of owned tangible fixed assets	21,815	46,122
Loss on disposal of tangible fixed assets	36,312	-

8 Directors

The Articles of Association were amended in the year to 31 March 2011 to enable employees to be appointed to the Board. The remuneration of these directors relate to their roles as employees, they are not remunerated for the role as directors.

9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Doctors	-	1
Management	1	1
Administration	10	9
Health Screen Technicians	5	4
Health & Safety Trainers	2	2
Occupational Health Advisors	4	5
Marketing	1	1
Total	23	23

Employment costs	2025	2024
	£	£
Wages and salaries	816,146	775,647
Social security costs	61,005	64,830
Other pension costs	32,942	32,110
	910,093	872,587

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025	2024
	Number	Number
£60,001 to £70,000	1	1
£70,001 to £80,000	1	-

9 Employees (Continued)

Of the employees whose emoluments exceed £60,000, 1 has retirement benefits accruing under defined benefit pension schemes.

Remuneration of key management personnel

During the year the charity entered into the following transactions with related parties:

	2025	2024
	£	£
Aggregate compensation	153,350	149,952

Included in the above is the Chief Executive and the Chief Occupational Health Advisor.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Land and buildings	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
Cost or valuation					
At 1 April 2024	1,037,522	20,074	180,913	104,693	1,343,202
Additions	287,730	12,035	7,029	-	306,794
Disposals	-	(8,256)	(151,606)	-	(159,862)
Revaluation	(395,252)	-	-	-	(395,252)
At 31 March 2025	930,000	23,853	36,336	104,693	1,094,882
Depreciation and impairment					
At 1 April 2024	106,507	14,922	144,121	96,890	362,440
Depreciation charged in the year	16,285	1,900	1,680	1,950	21,815
Eliminated in respect of disposals	-	(7,387)	(116,163)	-	(123,550)
Revaluation	(122,792)	-	-	-	(122,792)
At 31 March 2025	-	9,435	29,638	98,840	137,913
Carrying amount					
At 31 March 2025	930,000	14,418	6,698	5,853	956,969
At 31 March 2024	931,015	5,153	36,792	7,802	980,762

Land and buildings are valued based on the last professional valuation carried out in March 2025 by Precise Commercial Surveyors. The valuation obtained was £930,000 and this has been reflected in the financial statements.

11 Tangible fixed assets (Continued)

At 31 March 2025, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £1,190,129 (2024 - £918,684).

12 Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	249,306	249,672
Prepayments and accrued income	1,743	3,393
	251,049	253,065

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	29,664	55,845
Trade creditors	59,188	43,352
Other creditors	-	51
Accruals and deferred income	37,890	35,624
	126,742	134,872

14 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	32,942	32,110

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

15 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	At 1 April 2024 £	At 31 March 2025 £
Permanent endowments		
	40,172	40,172

15 Endowment funds (Continued)

Previous year:	At 1 April 2023 £	At 31 March 2024 £
Permanent endowments		
	40,172	40,172

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2025 £
Revaluation reserve	12,331	-	-	(272,459)	(260,128)
General funds	1,466,405	1,776,701	(1,727,022)	-	1,516,084
	1,478,736	1,776,701	(1,727,022)	-	1,255,956

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2024 £
Revaluation reserve	12,331	-	-	-	12,331
General funds	1,417,585	1,720,358	(1,671,538)	-	1,466,405
	1,429,916	1,720,358	(1,671,538)	-	1,478,736

17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Endowment funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	916,797	40,172	956,969
Current assets/(liabilities)	339,159	-	339,159
	1,255,956	40,172	1,296,128

17 Analysis of net assets between funds (Continued)

	Unrestricted funds 2024	Endowment funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	940,590	40,172	980,762
Current assets/(liabilities)	538,146	-	538,146
	1,478,736	40,172	1,518,908

18 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	2,779	2,779
Between two and five years	3,010	4,400
	5,789	7,179

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

20 Cash generated from operations

	2025	2024
	£	£
Surplus for the year	49,679	48,820
Adjustments for:		
Investment income recognised in statement of financial activities	(4,759)	(3,298)
Loss on disposal of tangible fixed assets	36,312	-
Depreciation and impairment of tangible fixed assets	21,816	46,122
Movements in working capital:		
Decrease/(increase) in debtors	2,016	(564)
(Decrease)/increase in creditors	(8,130)	3,456
Cash generated from operations	96,934	94,536

21 Analysis of changes in net funds

The charity had no material debt during the year.

mohs
workplace health

info@mohs.co.uk I 0121 601 4041 I www.mohs.co.uk

MOHS Workplace Health Ltd I 83 Birmingham Road I West Bromwich B70 6PX

Bringing health to life

Charity number: 230407



MOHS Workplace Health Limited
Audit Summary Memorandum
Year Ended 31 March 2025

Approved by .....

Date ..... 16 October 2025

Castle Court 2, Castlegate Way, Dudley DY1 4RH

www.ckca.co.uk

Contents

1. Executive summary
2. Financial review
3. Audit approach and audit risks
4. Accounting practices and financial reporting
5. Accounting and financial control systems
6. Follow up of previous year recommendations
7. Unadjusted/adjusted misstatements
8. Independence

We would point out that the matters dealt with in this report came to our attention during the conduct of our normal audit procedures which are designed primarily for the purpose of expressing an opinion on financial statements of MOHS Workplace Health Limited.

This report has been prepared for the sole use of the management of MOHS Workplace Health Limited and must not be disclosed to any third party, or quoted or referred to, without our written consent. No responsibility is assumed to any other person in respect of this report.

1. Executive Summary

As auditors we are required under the International Standards on Auditing 260(ISA 260) to communicate matters arising from the audit of the financial statements to those charged with governance.

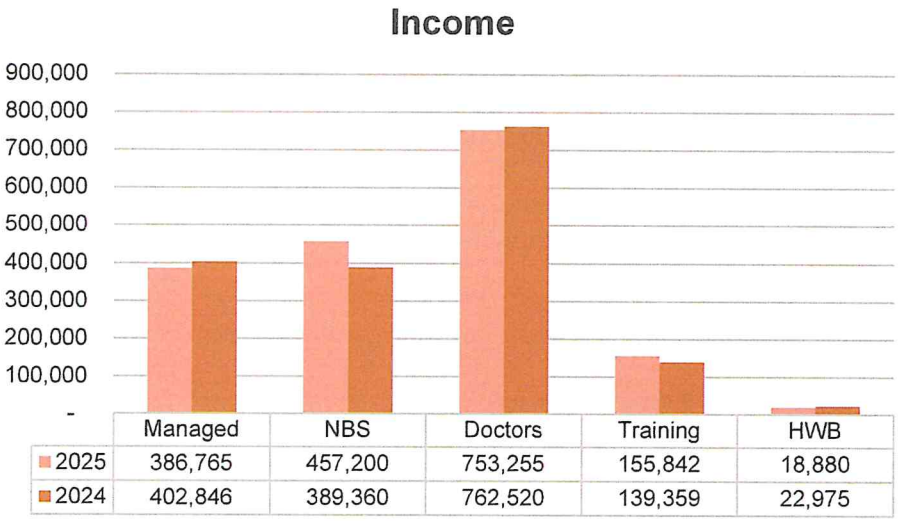
The purpose of this memorandum is to record the overall results of our work and to highlight those matters that came to our attention during the audit.

Financial review	Total income increased by £56,343, which is largely attributable to the rise in NBS Income of £67,840. There has been an increase in expenditure of £55,484 leading to a net surplus of £49,679 (surplus of £48,820 for 2024).
Key risks and audit approach	A summary of key audit risks and mitigating procedures is included in Section 3.
Accounting policies and practices	Discussions in relation to matters arising from accounting adjustments and practices can be found in Section 4.
Systems and controls	For points relating to the systems and internal controls of the charity please see section 5 for our recommendations and section 6 for a follow-up of last years recommendations.
Audit adjustments	A summary of adjusted and unadjusted profit adjustments are listed in section 7.
Audit process	The relevant documents were available, and any queries were answered promptly.
Audit opinion	**We propose to issue an unqualified opinion in respect of the financial statements.**

Acknowledgements

We would like to take this opportunity to thank the staff for all the kind assistance provided during the audit.

2. Financial Review



	Managed	NBS	Doctors	Training	HWB
2025	386,765	457,200	753,255	155,842	18,880
2024	402,846	389,360	762,520	139,359	22,975

Doctors' turnover remains the main source of income and has reduced slightly to £753,255. Gross profit decreased to 49% from 51.9% due to an increase in direct purchases of £42,842.

Managed turnover witnessed a decrease of £16,081 (4%) in income. Gross profit declined to 46.8% from 49.8%, which is a result of rising payroll costs of £9,524.

NBS income has risen by £67,840 (17.4%). Gross profit increased from 41.4% to 54.1% as a result of the increased turnover.

Training turnover rose by £16,483 (11.8%). Costs however have remained relatively consistent, resulting in an increase in gross profit to 50.3% from 44.8%.

3. Audit approach and audit risk

Our planning letter highlighted the key risks that our audit would focus on and the work we planned to perform to address them. Below is a summary of the key risk, the work performed and our findings.

Risk	Work performed	Conclusion
Management Override	Review of journals posted, accounting estimates, and general observation throughout the audit.	All journals appear to be bonafide and were all agreed to supporting documentation. All movements in income and expenditure were adequately explained.
Income Recognition	Detailed sales walkthrough. Review cut-off and analytical review of movement in revenue streams.	No issues were noted with regards to cut-off or income recognition.
Freehold property valuation/ Accounting Estimates	Discussion with trustees and management to assess their estimate of market value. Review of general movement property prices in the area.	The property was revalued during the year, and the new valuation has been reflected in the financial statements. See section 4 for more detail.

4. Accounting practices and financial reporting

During the course of our audit we consider the accounting practices, accounting polices adopted that have a significant impact on the information and disclosures in the financial statements.

Aspect considered	Conclusion
Accounting policies	There have been no significant departures from accounting policies.
Estimates and judgements	There is a requirement that the valuation of the property is reviewed with **sufficient regularity**. Freehold property was revalued in March 2025 by Precise Commercial Surveyors. The valuation was undertaken in accordance with the RICS Valuation – Global Standards, which incorporates the International Valuation Standards (IVS). The valuation was £930,000 and this has been reflected in the financial statements, resulting in a loss on revaluation of £272,459.
Financial statement disclosures	Accounts have been prepared in accordance with the Charity SORP (FRS 102) for Charities.
Accounting treatment	The employers' NI allowance had been correctly claimed in the year but there was no journal to reduce the Charity's liability as required. In addition, a manual journal was posted to reflect but this was posted incorrectly, therefore duplicating the error. See section 7 for adjustment.
Unusual transactions to report	An exercise was conducted to tidy the fixed asset register at the year end. This involved removing several assets that should no longer be included. The purpose of this was to ensure the register reflected physical assets still held at the premises. Overall, this has resulted in a loss on disposal of £36,312. In addition, this has also had an impact upon the depreciation adjustment – see both in section 7.
Trustees' report disclosures	**The Trustees' report is consistent with the financial statements.**

5. Accounting and financial control systems

We are required to report to those charged with governance any significant weaknesses in the internal control environment that we have noted as part of our audit.

From the audit work performed we have noted the following weaknesses in internal control.

We have categorised our findings as follows:

Fundamental
Action is imperative to ensure that the objectives are met

Significant
Requires action to avoid exposure to significant risks in achieving objectives

Merits attention
Action is advised to enhance control or improve operational efficiency

Control area		Comment	Management response
Prepayments		The expected prepayment position at year-end was showing a difference when compared to the year-end nominal balance. We have included a potential adjustment in section 7 to correct the position. We recommend the prepayment listing is reconciled to the nominal balance when possible.	Noted and will review next year.
VAT		A difference still exists between the VAT return and the closing nominal balance. There has been some movement in the year, with the difference decreasing to £202. This amount is trivial, and it has been agreed to release the difference – see section 7. We recommend this is investigated and resolved when possible.	Agreed to release the difference.

5. Accounting and financial control systems (ctd)

Control area		Comment	Management response
PAYE Control		There were a number of unreconciled differences on the PAYE control account, brought forward from prior years, along with an error concerning the employment allowance (see section 4). The difference of £24,716 has been adjusted – see section 7. We recommend that the PAYE account is reconciled monthly, and any differences are investigated and resolved when possible.	Noted.
Holiday pay accrual		There is a difference of £735 between the holiday pay accrual calculation and the amount included in the accrual's nominal. The difference is trivial, and no potential adjustment is proposed. We recommend that the nominal is updated to reflect any workings.	Noted.

6. Follow up of previous year recommendations

Fundamental
Action is imperative to ensure that the objectives are met

Significant
Requires action to avoid exposure to significant risks in achieving objectives

Merits attention
Action is advised to enhance control or improve operational efficiency

Control area		Comment	Management response	Status
Prepayments		The expected prepayment position at year-end per CK workings was showing a difference when compared to the year-end nominal balance. We have included a potential adjustment in section 7 to correct the position. We recommend the prepayment listing is reconciled to the nominal balance when possible.	Noted and agreed that the position will be monitored.	See section 5.
Purchases		An after-date review of invoices highlighted three instances that had not been reserved. A potential adjustment is noted in section 7. We recommend that after-date invoices are reviewed and reserved as appropriate.	Noted.	No issue this year.

6. Follow up of previous year recommendations (ctd)

Control area		Comment	Management response	Status
VAT		A difference still exists between the VAT return and the closing nominal balance. There has been some movement in the year, with the difference decreasing to 2024 to £449. This amount is trivial, and no potential adjustment has been proposed. We recommend this is investigated and resolved when possible.	Noted and agreed that difference will released in FY25.	See section 5.
PAYE Control		There are a number of unreconciled differences on the PAYE control account, including new items in year and those brought forward from prior years. The overall difference was £9,139, and a potential adjustment is noted in section 7 given we hve had sight of the online PAYE account confirming no differences.	Control account to be reviewed and corrected in FY24.	See Section 5.

7. Unadjusted/adjusted misstatements

A summary of the unadjusted/adjusted misstatements identified during the course of our work is set out below.

Description	Adjusted Misstatements		Unadjusted Misstatements	
	Profit & Loss effect Dr/(CR) £	Balance Sheet effect Dr/(CR) £	Profit & Loss effect Dr/(CR) £	Balance Sheet effect Dr/(CR) £
Per Client Accounts originally posted – **(surplus)/deficit**	(42,530)			
Adjusted Misstatements				
Amendment to depreciation charge	(45,115)	45,115		
Correction of PAYE	(24,716)	24,716		
Tidy fixed asset register	36,312	(36,312)		
Attendance bonus (incl NIC @ 15%)	26,168	(26,168)		
Correct VAT historic difference	202	(202)		
Unadjusted Misstatements				
Under accrual of audit fee			3,769	(3,769)
Additional prepayments			(4,738)	4,738
ADJUSTED SURPLUS / TOTAL UNADJUSTED MISSTATEMENTS	**(49,679)**		**(969)**	**969**

8. Independence

In accordance with International Standard on Auditing (UK) 260 "Communication with those charged with governance", there are no changes to the details of relationships between CK Audit and MOHS Workplace Health Limited that may reasonably be thought to bear on CK Audit's independence and the objectivity of the senior statutory auditor, **Blake Morris** here and the audit staff and the related safeguards from those disclosed in our audit planning letter.

MOHS WORKPLACE HEALTH LIMITED

England & Wales - Charity number 230407

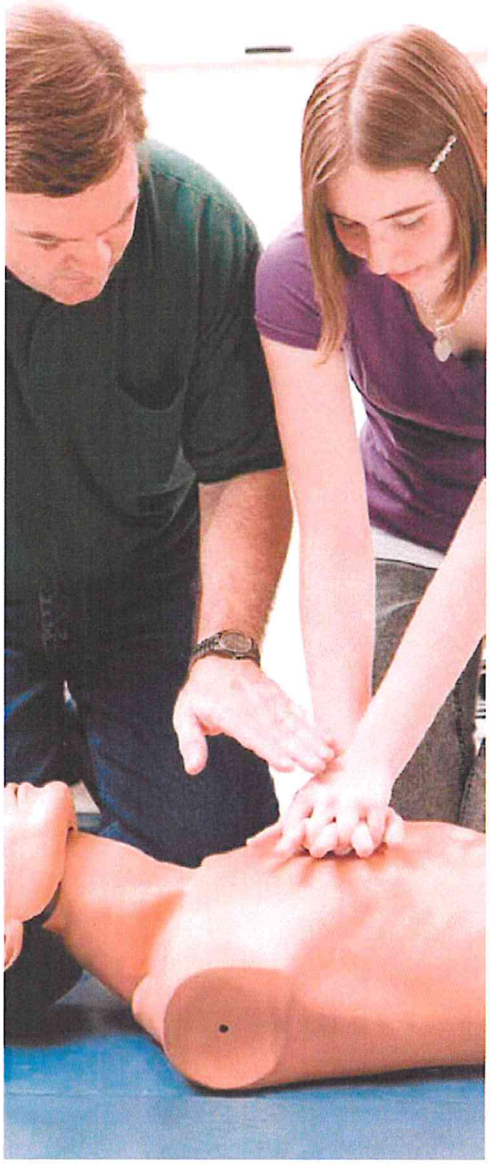
Accounts

mohs

workplace health

61st Annual Report 2023-2024







Charity registration number 230407

Company registration number 00731728 (England and Wales)

MOHS WORKPLACE HEALTH LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

MOHS WORKPLACE HEALTH LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mr D A Lynam Mrs H E Hooper Mr M J Round Dr M Cathcart Mr J A Boulton Mrs D A Jennings
Charity number	230407
Company number	00731728
Principal address	83 Birmingham Road West Bromwich West Midlands B70 6PX
Registered office	Petit House 83 Birmingham Road West Bromwich West Midlands B70 6PX
Auditor	CK Audit No 4 Castle Court 2 Castlegate Way Dudley West Midlands DY1 4RH

MOHS WORKPLACE HEALTH LIMITED

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MOHS WORKPLACE HEALTH LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The directors present their report and accounts for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The Charity's principal objectives are the promotion and advancement of Occupational Health care for all persons engaged and intending to be engaged, in industry, education and commerce.

The policies adopted to achieve these objectives have been:

1. To advance the physical and moral welfare of the working population by the prevention and cure of occupational diseases and injuries.

2. To provide services for medical treatment and for the care of sick or injured workers at their place of employment or elsewhere.

3. To undertake medical and other teaching in occupational diseases and injuries and in the promotion of occupational health.

4. To carry out research and investigation into causes of occupational diseases and injuries and into the means of promoting occupational health.

5. To assist such teaching and investigation as set out in 3 and 4 above by grant of money, payment of fees and otherwise as the service may think fit.

There have been no changes in these policies during the year covered by this report.

Public benefit activities

MOHS' charitable purpose is the advancement of physical and emotional wellbeing of managed and ad hoc 'pay as you go' companies and their employees through the prevention and cure of occupational diseases and injuries, combined with the promotion of the general health and wellbeing of employees in the workplace.

Consequently, all occupational health activities that MOHS offers are beneficial for the working population and for those who have since retired.

We are regularly investing in research, investigation and teaching relating to the causes of occupational diseases and injuries as a means of promoting occupational and environmental health.

Due to the expertise of our clinical staff, we have been able to offer work experience and shadowing placements for students wishing to enter the medical profession. Also local Doctors wanting to follow a career in Occupational Health have received on site experience with our OH Nursing Advisors thanks to the generosity of our clients allowing these site visits to take place.

MOHS offer a free advice line to local companies. This could consist of either telephone/email advice on their Occupational Health requirements, or in some instances could be a site visit from one of our experienced Occupational Health Advisor's to formulate an Occupational Health program based on their risk assessments. This does not guarantee work for MOHS but benefits the wider community.

MOHS have sponsored a local team's sports shirts and have provided free first aid awareness training to a local cricket club and also a local Girl Guide group to ensure that they have a good understanding of how to deal with emergencies.

People update

Arrivals - MOHS Staff

Denise Glover and Ifey Ofodile – Occupational Health Advisors. Both are new to Occupational Health and are very valuable additions to the team.

Cameron Williams – Occupational Health Technician. Cam brought transferable skills from his previous role of fitness advisor to the Fire service and has developed his practice to become a technician.

Nico Dhanda - Marketing Manager. Nico delivered a digital-first approach to marketing MOHS' products, modernising and streamlining our processes.

Occupational Health Doctors

Dr Samena Chaudhry – Self-employed Doctor. Samena also works for the NHS as an Acute Medical Registrar, bringing us a wealth of knowledge from this varied role.

With a compliment of 6 Doctors, MOHS continues to meet client's needs in a timely manner by offering dates for appointments within a maximum waiting time of two weeks.

Departures

Sadly MOHS said goodbye to our Screening Nurse Val Beswick. Val worked for MOHS for almost 20 years but decided to retire after a successful nursing career spanning 60 years.

Thanks

2023-2024 continued to be a challenging year, with both clients and MOHS still feeling the after effects of the pandemic and the new impact of global conflict. Commodities continued to increase along with the cost of staffing resources. However, with the support of MOHS' employees and self-employed doctors, we have navigated these increases by adapting our service provision to remain relevant, competitive and a respected provider of Occupational Health and Health and Safety courses.

We recognise that Staff are our most important commodity and as such would like to thank our employees and self-employed doctors for their understanding, patience and loyalty through this financial year. Their unfailing commitment to MOHS is one of our unique organisation's strengths.

Achievements and performance
Client Portfolio

The national shortage of qualified Nurses continued to impact on the expected growth of our client base. However, upskilling our Technicians ensures that our clients can continue to receive high quality provision of their OH needs.

Throughout the year MOHS welcomed many new clients from the public, private and construction sectors.

MOHS continued to provide options for the service delivery requirements of our clients with the possibilities of face-to-face appointments and remote consultations. The preference for face-to-face consultations rose steadily throughout 2023 to a plateau of 75% at the beginning of 2024. This was welcomed by our OH Physicians as this is their favoured method of delivery.

Mental Health innovations – A steady growth in bookings for one-to-one sessions was observed with clients recognising the importance of protecting their employees' mental health and well-being. Remote group sessions have also proved popular whereby employees can receive training from their workplace or home setting.

Health and Safety Training Department: First Aid Training bookings have grown above pre-pandemic levels. ergonomic assessments increased and there was an increase in clients bookings for IOSH Managing Safely courses which provide their staff with a better understanding of Health and Safety within the workplace setting.

Quality Assurance

Once again MOHS successfully retained the ISO9001:2015 certification held with BSI and the SEQOHS accreditation, both of which are important and coveted professional standards in our industry.

The Training Department also successfully retained the CMA (Centre Managed Assessment) status for delivering First Aid at Work courses through Highfield.

Occupational Health Physician Provision

We are incredibly grateful to all our self-employed sessional Doctors for their loyalty, versatility and eagerness to work with MOHS in an everchanging and fast paced environment. With their varied work experience outside of MOHS they provide us with expert clinical decisions that result in cost effective management of our Clients' employees.

Occupational Health Advisor / Technician provision

On-site clinics remained the focus of the managed service provision being delivered by our OH Nursing Advisors and Technicians. This gave clients the ability to discuss issues, gain advice and discuss the most effective use of their visit in real time and with the relevant person. Consistency helps build up trust and a good working relationship with their dedicated practitioner. However remote telephone consultations are also an option which some clients employees prefer especially when off sick.

MOHS continue to offer an ad hoc service where a contract is not required. Wherever possible ad hoc screening visits are provided by the same practitioner, again creating the familiarity, consistency and continuity required to make the visit as streamlined and unobtrusive as possible.

Due to the ongoing HS2 work and construction works within the Midlands Safety Critical Medicals have grown and continue to be a large part of the Screening Department income.

Training Department

Both primary and requalification First Aid Courses have been popular this year with additional courses added to the prospectus to accommodate demand. MOHS retain an approved external party who provides courses on behalf of us both at our site and at client's sites which proved to be very popular with clients and their employees.

Ergonomic assessments have risen due to the increasing amount of employees either working from home where advice is needed on safe and effective workstation environments or returning to an office environment.

Mental Health Services

Face to face sessions saw a rise in referrals with clients understanding that a minimum of 6 to 8 sessions are required for the therapy to be effective. The reasons for the referrals continue to be varied from PTSD, fear of returning to an office environment, depression and anxiety to name a few. Services include Counselling/Talking Therapies, EMDR, and Bereavement and Loss Counselling.

Mental Health Awareness Training was added to the portfolio offered by our Psychotherapist. This training gives groups of employees and managers a better understanding of the issues that colleagues could experience in the workplace, how to recognise these signs and guidance on signposting for assistance.

Third Party Referrals

MOHS continued to be the preferred Occupational Health provider for several Health & Safety Consultancies, Insurance Brokers, HR and Legal Service providers who recommended our services to those of their clients with Occupational Health needs.

MOHS continually review the sources of new business enquiries with the second largest pathway continuing to be recommendation. This is a direct result of the positive experience our Clients receive from all MOHS' staff.

Brand Management

MOHS projected a strong corporate image across digital and offline platforms. We highlighted our industry experience and heritage by featuring our 60th anniversary on social media. Using consistent brand colours and logos across all our marketing materials increased brand recall. Regularly releasing blogs and social media posts established us as thought leaders and improved our brand awareness.

Online Activities

MOHS made a big push towards digitisation in the last year. We released more than 30 blogs and rewrote most of the pages on our website to improve our search engine optimisation (SEO). Pay per click (PPC) advertising on Google also increased awareness of our website. An aggressive approach to social media saw us post between 20-30 times a month which helped our engagement and reach. We changed e-mail marketing provider and built a suite of advertisements for each of our services. Currently we receive our largest amount of new business enquires through digital channels.

Financial review

Trading remained difficult and growth was impaired by the struggles of recruiting qualified Nursing Staff due to the continuing national shortage of Nurses. However, with the service delivery changing to a more Technician led delivery with the Nurses overseeing and signing off their work MOHS continues to provide a professional and cost effective service delivery.

MOHS continued to closely monitor expenditure to ensure that it remained financially viable.

Tight fiscal control delivered a total income for the year of £1,720,358 for 2023-2024 compared with £1,615,696 for 2022-2023.

Reserves Policy

The directors' aim is to maintain free reserves (those funds not tied up in fixed assets) that the Charity may require to sustain its operations over a period in the event of a severe curtailment of income.

These reserves continue to ensure that MOHS remains in a financially strong position.

Plans for future periods
Growth Areas

MOHS will continue to offer all formats of consultation such as face to face, telephone, and tele-conferencing to ensure that the Client and their employees have the best fit for their needs. Remote consultations are also useful for Clients who have employees located around the UK as all employees will receive comparable consultations. They also benefit clients by providing them with one invoicing point and continuity in the referral process and reporting quality.

Digital toolkits will be available later in the year, advising clients on specific occupational health risks and the management of these risks, such as mental wellbeing and workplace safety.

MOHS also believes that the need for mental health services will continue to increase as clients have a better understanding of the issues faced by their employees, along with employees feeling more confident to discuss their problems as the stigma of mental health continues to lift.

MOHS' resident Psychotherapist will continue to provide bespoke courses both face to face and remotely, such as advice and assistance with upskilling and equipping HR professionals and Line Managers with the coping mechanisms to deal safely and effectively with employees who are suffering from anxiety, stress or depression.

New Clients

MOHS will continue to target local employers within the West Midlands particularly those in and around the Black Country and those within the construction industry. However, due to remote working processes, existing Clients who operate nationally and new customers beyond the West Midlands will also be able to receive a quality service.

Digital Activity

2023/2024 saw us finally start the move to paperless services. There were several interrelated projects that required completion simultaneously for us to move forward. The move to a combined assessment document with integrated certification reduced paper requirements for managed services by more than 90%, with electronic information stored in the cloud for instant retrieval. This move will also help with the burden of paper record storage at our office site.

A similar project to move screening services into the cloud required the building of a custom database (MOHS Oracle) to manage recalls. The database development phase has been completed and is now ready for final testing having past preliminary live data validation. Paperless workflows were finalized for screening services which we expect to move paperless in Q2 of 2024/25 financial year.

The new database can support all department's recall needs and also contains a basic CRM system enabling us to better understand how marketing brings in new business and also help with the onboarding of potential customers.

Along with our existing cloud-based questionnaires MOHS are now able to offer a completely digital service which may, on occasion also involve delivery of face-to-face services, at a distance, via video link.

MOHS are developing video-based internal teaching packages to support and upskill our practitioners, enabling self-directed learning and revision of assessment activities at the practitioner's own pace. This blended learning initiative which still involves high quality teaching and supervised practice enables practitioners to learn in a style that best suits them. This will be ready for launch during Q2 of 2024/25 financial year.

Finally, a new Unified Practitioner Audit Process was developed, to support the move to digital services. This tool has enabled MOHS auditing to move from a quantitative to qualitative audit model, which will help us to improve the quality and consistency of service delivery.

Structure, governance and management

The charity is a company limited by guarantee. Liability of its members is not to exceed 5 pence per member.

The directors who served during the year and up to the date of signature of the financial statements were:
Mr D A Lynam
Mrs H E Hooper
Mr M J Round
Dr M Cathcart
Mr J A Boulton
Mrs D A Jennings

The directors delegate the day to day running of the Charity to a management team which is headed up by the Chief Executive, Helen Hooper.

The members elect their representatives as directors.

New board members receive an induction to MOHS Workplace Health Limited and the company provides appropriate training in governance and work of the organisation.

The Charity is run from premises in West Bromwich, which includes consulting rooms, a psychology suite, training rooms and houses the centre of administration. Some of the services are delivered here by our Occupational Health Physicians, Advisors and Technicians. The majority of occupational health provision continues to be undertaken at Client's premises although some are performed remotely.

First Aid at Work Training and Health and Safety provision are provided at our West Bromwich premises and at Clients' premises, on request.

The directors have assessed the major risks to which the Charity is exposed and have introduced systems to mitigate foreseeable consequences of the major risks.

Auditor

In accordance with the company's articles, a resolution proposing that CK Audit be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the charitable company's auditor is unaware.

They have further confirmed that they have taken all appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This concludes the directors' report for this financial year: 2023-2024.

On behalf of the directors

Mr D A Lynam
Chairman

17 October 2024

MOHS WORKPLACE HEALTH LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The directors, who also act as trustees for the charitable activities of MOHS Workplace Health Limited, are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

MOHS WORKPLACE HEALTH LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF MOHS WORKPLACE HEALTH LIMITED

Opinion

We have audited the financial statements of MOHS Workplace Health Limited (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

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

Responsibilities of directors

As explained more fully in the statement of trustees' responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identified and assessed the risks of material misstatement of the financial statements, in respect of irregularities whether due to fraud or error, or non compliance with laws and regulations and then designed and performed audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the Charity by discussion and enquiry with the directors and management team and our general knowledge and experience of the charity.

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation, data protection, employment, and health and safety legislation;

We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management, reviewing correspondence with relevant regulators.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF MOHS WORKPLACE HEALTH LIMITED

Audit response to risks identified

We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed included but were not limited to:

- Discussions with directors and management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Confirming our understanding of controls by performing a walk through test or observation and enquiry;
- Performing analytical procedures to identify any unusual or unexpected relationships;
- Challenging assumptions and judgements made by management in arriving at an estimate for the value of freehold property;
- Identifying and testing journal entries;
- Reviewing unusual or unexpected transactions; and
- Agreeing the financial statement disclosures to underlying supporting documentation.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

CK Audit.

Blake Morris (Senior Statutory Auditor)
for and on behalf of CK Audit

17 October 2024

Chartered Accountants
Statutory Auditor

No 4 Castle Court 2
Castlegate Way
Dudley
West Midlands
DY1 4RH

MOHS WORKPLACE HEALTH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Endowment funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
Income from:							
Charitable activities	3	1,717,060	-	1,717,060	1,615,152	-	1,615,152
Investments	4	3,298	-	3,298	544	-	544
Total income		1,720,358	-	1,720,358	1,615,696	-	1,615,696
Charitable activities	5	1,671,538	-	1,671,538	1,709,277	-	1,709,277
Net income/(expenditure) and movement in funds		48,820	-	48,820	(93,581)	-	(93,581)
Reconciliation of funds:							
Fund balances at 1 April 2023		1,429,916	40,172	1,470,088	1,523,497	40,172	1,563,669
Fund balances at 31 March 2024		1,478,736	40,172	1,518,908	1,429,916	40,172	1,470,088

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 14 to 23 form part of these financial statements.

MOHS WORKPLACE HEALTH LIMITED

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**10**		980,762		1,017,828
Current assets					
Debtors	**11**	253,065		252,501	
Cash at bank and in hand		419,953		331,175	
		673,018		583,676	
Creditors: amounts falling due within one year	**12**	134,872		131,416	
Net current assets			538,146		452,260
Total assets less current liabilities			1,518,908		1,470,088
The funds of the charity					
Endowment funds	**13**		40,172		40,172
Unrestricted funds			1,478,736		1,429,916
			1,518,908		1,470,088

The notes on pages 14 to 23 form part of these financial statements.

The financial statements were approved by the directors on 17 October 2024

Mr D A Lynam
Trustee

Company registration number 00731728 (England and Wales)

MOHS WORKPLACE HEALTH LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	18		94,536		(15,542)
Investing activities					
Purchase of tangible fixed assets		(9,056)		(54,918)	
Investment income received		3,298		544	
Net cash used in investing activities			(5,758)		(54,374)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			88,778		(69,916)
Cash and cash equivalents at beginning of year			331,175		401,091
Cash and cash equivalents at end of year			419,953		331,175

The notes on pages 14 to 23 form part of these financial statements.

1 Accounting policies

Charity information

MOHS Workplace Health Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Petit House, 83 Birmingham Road, West Bromwich, West Midlands, B70 6PX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of freehold property at market value.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised on an accrual basis as a liability is incurred. The company operates a partially exempt vat scheme. Irrecoverable vat is written off in the year as an administrative expense.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% straight line
Plant and machinery	25% straight line
Fixtures, fittings & equipment	25% straight line
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Properties whose fair value can be measured reliably are held under the revaluation model and are carried at a revalued amount, plus any additions after the last obtained professional valuation, less any subsequent accumulated depreciation. The fair value is reviewed on an annual basis by the Trustees.

Revaluation gains and losses are recognised in other recognised gains and losses and accumulated in equity, except to the extent that a revaluation gain reverses a revaluation loss previously recognised in net income/ (expenditure) or a revaluation loss exceeds the accumulated revaluation gains recognised in equity; such gains and loss are recognised in the SOFA for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 **Accounting policies** **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

1.12 Debtors

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

1.13 Creditors and provisions

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

2 Critical accounting estimates and judgements **(Continued)**

Valuation of land and buildings

Land and buildings are valued based on the last professional valuation carried out in August 2017 adjusted for additions and depreciation since that date. The directors do not consider the current market value to be materially different to the net book value of £931,015 (2023 - £947,300).

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities		
Income from occupational health services	1,717,060	1,615,152

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	3,298	544

5 Expenditure on charitable activities

	Charitable activities 2024	Charitable activities 2023
	£	£
Direct costs		
Staff costs	399,437	392,103
Depreciation and impairment	1,337	8,135
Direct costs	97,569	127,837
Consultants	378,439	398,842
Staff training	1,111	179
Cars	16,572	17,062
	894,465	944,158
Share of support and governance costs (see note 6)		
Support	681,555	670,186
Governance	95,518	94,933
	1,671,538	1,709,277
Analysis by fund		
Unrestricted funds	1,671,538	1,709,277

6 Support costs allocated to activities

	2024	2023
	£	£
Staff costs	394,779	362,826
Depreciation	44,785	63,370
Premises	146,972	115,960
Phone and postage	23,754	23,415
Marketing	7,162	18,312
Laundry	14,605	16,195
Other staff costs	12,455	31,486
Unrecovered VAT	25,906	29,875
Bad debts	2,437	3,482
Sundries	7,066	4,178
Bank charges	1,634	1,087
Governance costs	95,518	94,933
	777,073	765,119
Analysed between:		
Charitable activities	777,073	765,119

7 Directors

The Articles of Association were amended in the year to 31 March 2011 to enable employees to be appointed to the Board. The remuneration of these directors relate to their roles as employees, they are not remunerated for the role as directors.

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Doctors	1	1
Management	1	1
Administration	9	10
Health Screen Technicians	4	4
Health & Safety Trainers	2	2
Occupational Health Advisors	5	5
Marketing	1	1
Total	23	24

Employment costs	2024 £	2023 £
Wages and salaries	814,944	731,644
Social security costs	35,819	66,045
Other pension costs	21,824	32,005
	872,587	829,694

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,001 to £70,000	1	1

Of the employees whose emoluments exceed £60,000, 1 has retirement benefits accruing under defined benefit pension schemes.

Remuneration of key management personnel

During the year the charity entered into the following transactions with related parties:

	2024 £	2023 £
Aggregate compensation	149,952	144,871

8 Employees **(Continued)**

Included in the above is the Chief Executive and the Chief Occupational Health Advisor.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Land and buildings	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
Cost or valuation					
At 1 April 2023	1,037,522	138,088	546,919	104,693	1,827,222
Additions	-	5,556	3,502	-	9,058
Disposals	-	(123,570)	(369,508)	-	(493,078)
At 31 March 2024	1,037,522	20,074	180,913	104,693	1,343,202
Depreciation and impairment					
At 1 April 2023	90,222	136,336	485,129	97,709	809,396
Depreciation charged in the year	16,285	2,155	28,500	3,985	50,925
Reversal of past impairment	-	-	-	(4,803)	(4,803)
Eliminated in respect of disposals	-	(123,570)	(369,508)	-	(493,078)
At 31 March 2024	106,507	14,921	144,121	96,891	362,440
Carrying amount					
At 31 March 2024	931,015	5,153	36,792	7,802	980,762
At 31 March 2023	947,300	1,752	61,791	6,985	1,017,828

Land and buildings are valued based on the last professional valuation carried out in August 2017 adjusted for additions and depreciation since that date. The directors do not consider the current market value to be materially different to the net book value.

At 31 March 2024, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £918,684 (2023 - £934,969).

11 Debtors

Amounts falling due within one year:	2024 £	2023 £
Trade debtors	249,672	247,793
Prepayments and accrued income	3,393	4,708
	253,065	252,501

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	55,845	52,525
Trade creditors	43,352	64,107
Other creditors	51	-
Accruals and deferred income	35,624	14,784
	134,872	131,416

13 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	At 1 April 2023 £	At 31 March 2024 £
Permanent endowments	40,172	40,172

Previous year:	At 1 April 2022 £	At 31 March 2023 £
Permanent endowments	40,172	40,172

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Revaluation reserve	12,331	-	-	12,331
General funds	1,417,585	1,720,358	(1,671,538)	1,466,405
	1,429,916	1,720,358	(1,671,538)	1,478,736

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	1,523,497	1,615,696	(1,709,277)	1,429,916

15 Analysis of net assets between funds

	Unrestricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:			
Tangible assets	940,590	40,172	980,762
Current assets/(liabilities)	538,146	-	538,146
	1,478,736	40,172	1,518,908

	Unrestricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Tangible assets	977,656	40,172	1,017,828
Current assets/(liabilities)	452,260	-	452,260
	1,429,916	40,172	1,470,088

16 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	2,779	2,779
Between two and five years	4,400	7,179
	7,179	9,958

17 **Related party transactions**

Transactions with related parties

During the year one of the directors invoiced MOHS Workplace Health Limited for consultant services to the value of £Nil (2023 - £36,298). At the year-end a balance of £Nil (2023 - £1,994) was owed to one of the directors.

18 **Cash generated from operations**

	2024	2023
	£	£
Surplus/(deficit) for the year	48,820	(93,581)
Adjustments for:		
Investment income recognised in statement of financial activities	(3,298)	(544)
Depreciation and impairment of tangible fixed assets	46,122	71,505
Movements in working capital:		
(Increase)/decrease in debtors	(564)	41,947
Increase/(decrease) in creditors	3,456	(34,869)
Cash generated from/(absorbed by) operations	94,536	(15,542)

19 **Analysis of changes in net funds**

The charity had no material debt during the year.

mohs
workplace health

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MOHS Workplace Health Ltd I 83 Birmingham Road I West Bromwich B70 6PX

Bringing health to life

Charity number: 230407



MOHS Workplace Health Limited
Audit Summary Memorandum
Year Ended 31 March 2024

Approved by .....

Date 17 October 2024

Castle Court 2, Castlegate Way, Dudley DY1 4RH

www.ckca.co.uk

Contents

1. Executive summary
2. Financial review
3. Audit approach and audit risks
4. Accounting practices and financial reporting
5. Accounting and financial control systems
6. Follow up of previous year recommendations
7. Unadjusted/adjusted misstatements
8. Independence

We would point out that the matters dealt with in this report came to our attention during the conduct of our normal audit procedures which are designed primarily for the purpose of expressing an opinion on financial statements of MOHS Workplace Health Limited.

This report has been prepared for the sole use of the management of MOHS Workplace Health Limited and must not be disclosed to any third party, or quoted or referred to, without our written consent. No responsibility is assumed to any other person in respect of this report.

1. Executive Summary

As auditors we are required under the International Standards on Auditing 260(ISA 260) to communicate matters arising from the audit of the financial statements to those charged with governance.

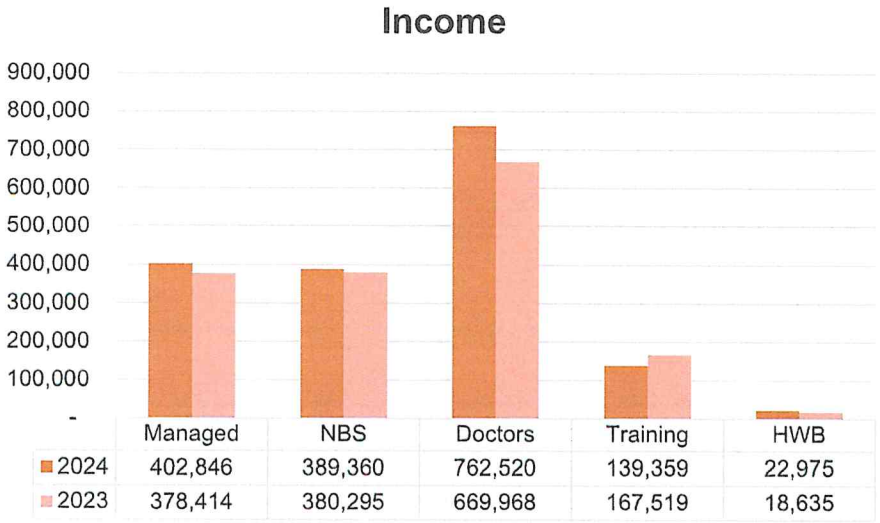
The purpose of this memorandum is to record the overall results of our work and to highlight those matters that came to our attention during the audit.

Financial review	Total income increased by £104,662k (6.5%), which is largely attributable to the rise in doctors' income of £92,552. There has been a decrease of £24,743 in expenditure leading to a net surplus of £35,824 (deficit of £93,581 for 2023).
Key risks and audit approach	A summary of key audit risks and mitigating procedures is included in Section 3.
Accounting policies and practices	Discussions in relation to matters arising from accounting adjustments and practices can be found in Section 4.
Systems and controls	For points relating to the systems and internal controls of the charity please see section 5 for our recommendations and section 6 for a follow-up of last years recommendations.
Audit adjustments	A summary of adjusted and unadjusted profit adjustments are listed in section 7.
Audit process	The relevant documents were available, and any queries were answered promptly.
Audit opinion	**We propose to issue an unqualified opinion in respect of the financial statements.**

Acknowledgements

We would like to take this opportunity to thank the staff for all the kind assistance provided during the audit.

2. Financial Review



	Managed	NBS	Doctors	Training	HWB
2024	402,846	389,360	762,520	139,359	22,975
2023	378,414	380,295	669,968	167,519	18,635

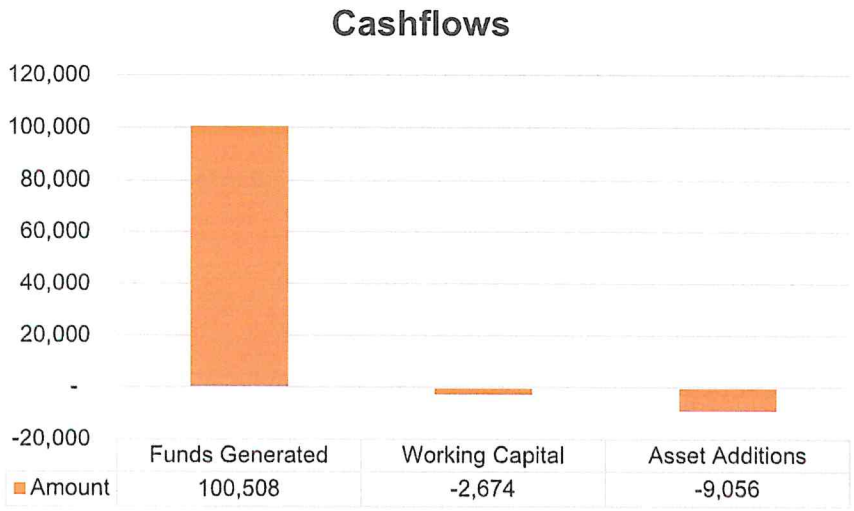
Doctors' turnover remains the main source of income and has increased by £92,552 due to additional clients taken on throughout the year. Gross profit rose from 34% to 46% due to a drop in consultancy charges of £20,905 and the upturn in income noted previously.

Managed turnover witnessed a slight increase of £24,432 (6.5%) in income. This is due to a combination of factors, such as new business and price increases. Gross profit rose to 50% from 35%, which is a result of declining payroll costs of £49,464. Due to shortages of staff, nurses and technicians were allocated wherever they required. Ultimately, this subsequently resulted in the opposite impact on the NBS margin, noted below.

NBS income has risen by £9,065 (2%). Gross profit dropped from 60% to 52% for the reasons noted above in Managed.

Training turnover declined by £28,160 (17%), and this is due to less sessions being available as there has only been one member of staff for part of the year. Costs however have remained relatively consistent, resulting in a decrease in gross profit to 45% from 53%.

Financial Review



Net cash balances for the charity have increased by £88,778 and is attributable to the following:

- Funds generated is arrived at by taking the surplus of £35,824 and adding back the non-cash items of depreciation (£46,122) and loss on disposal (£18,562) .
- Fixed asset additions for the year were £9,056.
- Working capital requirements have moved by £2,674 and can be attributed to the following:
  - £563 increase in debtors: £1,877 increase in trade debtors and £1,314 decrease in prepayments.
  - £2,111 decrease in creditors: £20,755 decrease in trade creditors, £15,273 rise in accruals, £3,119 increase in VAT, £201 increase in PAYE, and a £51 increase in other creditors.

3. Audit approach and audit risk

Our planning letter highlighted the key risks that our audit would focus on and the work we planned to perform to address them. Below is a summary of the key risk, the work performed and our findings.

Risk	Work performed	Conclusion
Management Override	Review of journals posted, accounting estimates, and general observation throughout the audit.	All journals appear to be bonafide and were all agreed to supporting documentation. See section for 5 for control point noted. All movements in income and expenditure were adequately explained.
Income Recognition	Detailed sales walkthrough. Review cut-off and analytical review of movement in revenue streams.	No issues were noted with regards to cut-off or income recognition.
Freehold property valuation	Discussion with trustees and management to assess their estimate of market value. Review of general movement property prices in the area.	Having reviewed property prices in the local region alongside with rental yields and price per square metre, we believe that the property value is not materially misstated.

4. Accounting practices and financial reporting

During the course of our audit we consider the accounting practices, accounting polices adopted that have a significant impact on the information and disclosures in the financial statements.

Aspect considered	Conclusion
Accounting policies	There have been no significant departures from accounting policies.
Estimates and judgements	The property was last professionally valued in 2017 and since then additional work on the property has been capitalised. During this period, the property has also been depreciated as a rate of 2% per annum. There is a requirement that the valuation of the property is reviewed with **sufficient regularity**. The trustees are happy that the value of the property is not materially misstated on the basis that the significant renovation works completed over recent years would serve to uphold the value of the property. A review of local property prices and rental yields indicates that the property is not materially misstated; therefore, supporting the view of the Trustees.
Financial statement disclosures	Accounts have been prepared in accordance with the Charity SORP (FRS 102) for Charities.
Accounting treatment	The employers' NI allowance had been correctly claimed in the year but there was no journal to reduce the Charity's liability as required. In addition, a manual journal was posted to reflect but this was posted incorrectly, therefore duplicating the error. See section 7 for adjustment.
Unusual transactions to report	There were no unusual transaction to report.
Trustees' report disclosures	**The Trustees' report is consistent with the financial statements.**

5. Accounting and financial control systems

We are required to report to those charged with governance any significant weaknesses in the internal control environment that we have noted as part of our audit.

From the audit work performed we have noted the following weaknesses in internal control.

We have categorised our findings as follows:

Fundamental
Action is imperative to ensure that the objectives are met

Significant
Requires action to avoid exposure to significant risks in achieving objectives

Merits attention
Action is advised to enhance control or improve operational efficiency

Control area		Comment	Management response
Prepayments		The expected prepayment position at year-end was showing a difference when compared to the year-end nominal balance. We have included a potential adjustment in section 7 to correct the position. We recommend the prepayment listing is reconciled to the nominal balance when possible.	Noted. To be looked at in FY25.
VAT		A difference still exists between the VAT return and the closing nominal balance. There has been some movement in the year, with the difference decreasing to £202. This amount is trivial, and no potential adjustment has been proposed. We recommend this is investigated and resolved when possible.	Noted – happy to write off difference in FY25.

5. Accounting and financial control systems (ctd)

Control area		Comment	Management response
PAYE Control		There are a number of unreconciled differences on the PAYE control account, including one new item in the year and those brought forward from prior years. The overall difference was £9,139, and a potential adjustment is noted in Section 7 to release the difference given we have had sight of the online PAYE account confirming no differences. We recommend that the PAYE account is reconciled monthly, and any differences are investigated and resolved when possible.	Noted – happy to write off difference in FY25.
Purchases		An after-date review of invoices highlighted three instances that had not been reserved. A potential adjustment is noted in section 7. We recommend that after-date invoices are reviewed and reserved as appropriate.	Noted.

6. Follow up of previous year recommendations

Fundamental
Action is imperative to ensure that the objectives are met

Significant
Requires action to avoid exposure to significant risks in achieving objectives

Merits attention
Action is advised to enhance control or improve operational efficiency

Control area		Comment	Management response	Status
Prepayments		The expected prepayment position at year-end per CK workings was showing a difference when compared to the year-end nominal balance. We have included a potential adjustment in section 7 to correct the position. We recommend the prepayment listing is reconciled to the nominal balance when possible.	Noted and agreed that the position will be monitored.	See section 5.
Reserves difference		The unrestricted reserves brought forward did not agree to the signed accounts from 2022 by £321. On investigation this related to a credit note posted into 2022 after CK receiving the TB for last year's accounts. This has been corrected in the financial statements and noted as an adjustment in Section 7. We recommend that reserves are reconciled to the signed statutory accounts upon completion.	Noted and adjustment agreed.	See section 5.

6. Follow up of previous year recommendations (ctd)

Control area		Comment	Management response	Status
VAT		A difference still exists between the VAT return and the closing nominal balance. There has been some movement in the year, with the difference increasing to £449. This amount is trivial, and no potential adjustment has been proposed. We recommend this is investigated and resolved when possible.	Noted and agreed that difference will released in FY24.	See section 5.
PAYE Control		There are a number of unreconciled differences on the PAYE control account, including new items in year and those brought forward from prior years. The overall difference was £31k, of which £22k is proposed as an adjustment in Section 7. We recommend that the remaining difference of £9k is investigated and resolved when possible.	Control account to be reviewed and corrected in FY24.	See Section 5.
Journals		It was noted that journals are posted by one individual and are not the subsequently checked by Senior Management. We recommend that any manual journals posted are checked by Senior Management.	Noted.	See section 5.

7. Unadjusted/adjusted misstatements

A summary of the unadjusted/adjusted misstatements identified during the course of our work is set out below.

Description	Adjusted Misstatements		Unadjusted Misstatements	
	Profit & Loss effect Dr/(CR) £	Balance Sheet effect Dr/(CR) £	Profit & Loss effect Dr/(CR) £	Balance Sheet effect Dr/(CR) £
Per Client Accounts originally posted – **(surplus)/deficit**	(29,327)			
Adjusted Misstatements				
Amendment to depreciation charge	(36,596)	36,596		
Employer NI allowances and small w/offs	(9,959)	9,959		
Remove prepayment journals posted to fixed assets	6,140	(6,140)		
Cority removal from fixed asset register	18,562	(18,562)		
Attendance bonus	15,356	(15,356)		
Unadjusted Misstatements				
Additional prepayments			(3,085)	3,085
After-date invoices (Acoustic, South Staffs, Ultimate Care)			3,557	(3,557)
Amend holiday pay accrual			2,137	(2,137)
Under-accrual of audit fee			3,565	(3,565)
PAYE differences			(9,139)	9,139
ADJUSTED SURPLUS / TOTAL UNADJUSTED MISSTATEMENTS	**(35,824)**		**2,965**	**(2,965)**

8. Independence

In accordance with International Standard on Auditing (UK) 260 "Communication with those charged with governance", there are no changes to the details of relationships between CK Audit and MOS Workplace Health Limited that may reasonably be thought to bear on CK Audit's independence and the objectivity of the senior statutory auditor, **Blake Morris** here and the audit staff and the related safeguards from those disclosed in our audit planning letter.

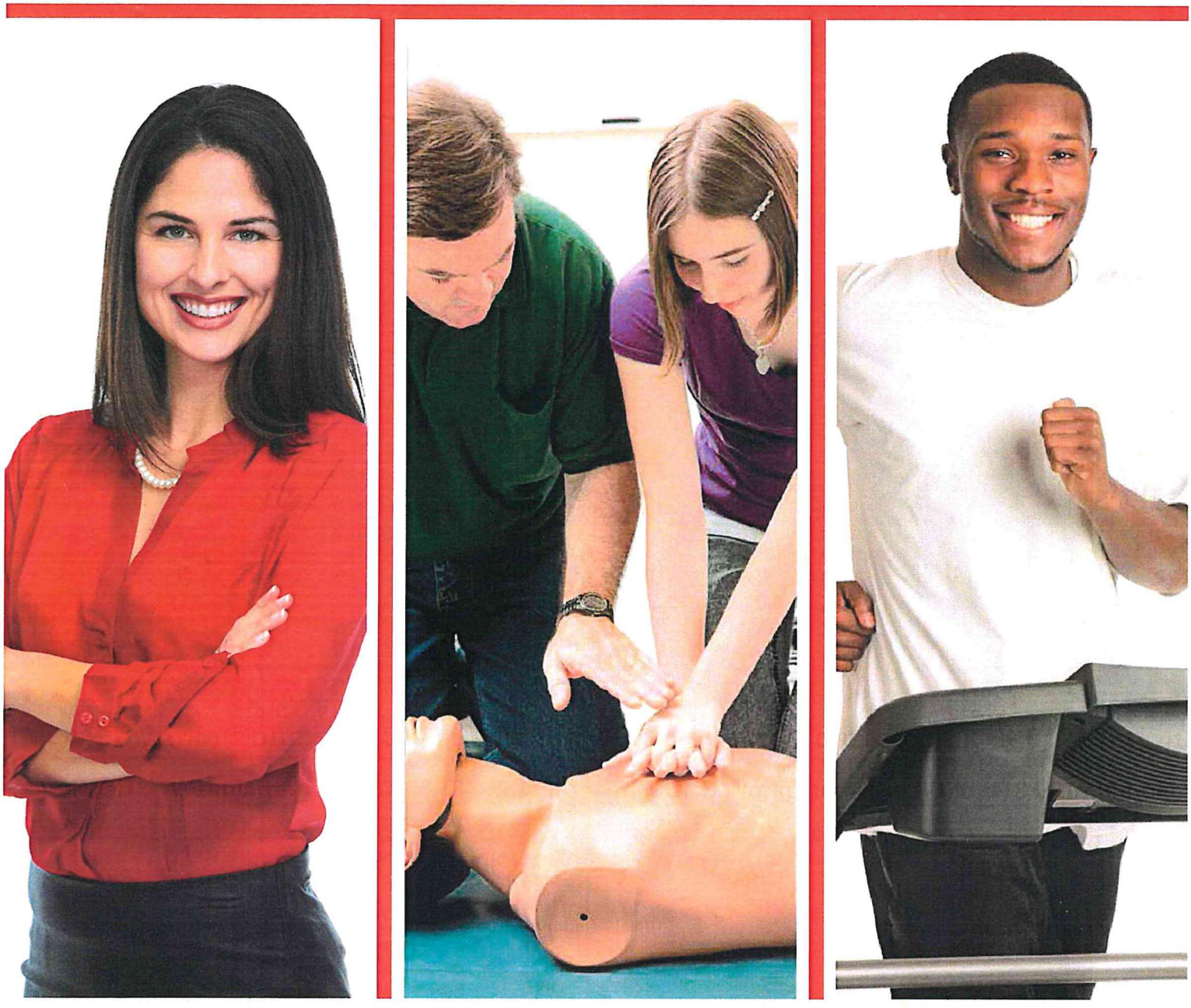
MOHS WORKPLACE HEALTH LIMITED

England & Wales - Charity number 230407

Accounts

mohs
workplace health

Annual Report 2022 - 2023



Charity registration number 230407

Company registration number 00731728 (England and Wales)

MOHS WORKPLACE HEALTH LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

MOHS WORKPLACE HEALTH LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mr D A Lynam Mrs H E Hooper Mr M J Round Dr M Cathcart Mr J A Boulton Mrs D A Jennings
Charity number	230407
Company number	00731728
Principal address	83 Birmingham Road West Bromwich West Midlands B70 6PX
Registered office	Petit House 83 Birmingham Road West Bromwich West Midlands B70 6PX
Auditor	CK Audit No 4 Castle Court 2 Castlegate Way Dudley West Midlands DY1 4RH

MOHS WORKPLACE HEALTH LIMITED

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MOHS WORKPLACE HEALTH LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The directors present their report and accounts for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The Charity's principal objectives are the promotion and advancement of Occupational Health care for all persons engaged and intending to be engaged, in industry, education and commerce.

The policies adopted to achieve these objectives have been:

1. To advance the physical and moral welfare of the working population by the prevention and cure of occupational diseases and injuries.

2. To provide services for medical treatment and for the care of sick or injured workers at their place of employment or elsewhere.

3. To undertake medical and other teaching in occupational diseases and injuries and in the promotion of occupational health.

4. To carry out research and investigation into causes of occupational diseases and injuries and into the means of promoting occupational health.

5. To assist such teaching and investigation as set out in 3 and 4 above, by grant of money, payment of fees and otherwise as the service may think fit.

There have been no changes in these policies during the year covered by this report.

Public benefit activities

MOHS' charitable purpose is the advancement of physical and emotional wellbeing of managed and ad hoc 'pay as you go' companies and their employees through the prevention and cure of occupational diseases and injuries, combined with the promotion of the general health and wellbeing of employees in the workplace.

Consequently, all occupational health activities that MOHS offers are beneficial for the working population and for those who have since retired.

As a company, we are regularly investing in research, investigation and teaching relating to the causes of occupational diseases and injuries as a means of promoting occupational and environmental health.

Following the removal of the COVID pandemic restrictions, MOHS were once again able to offer the opportunity for GP's undertaking the Diploma in Occupational Health, and students from local schools who are interested in a career in medicine, the chance to accompany MOHS representatives on workplace visits to enable them to gain first-hand experience of a leading provider of workplace health services to organisations across the Midlands.

People update

Arrivals - MOHS Staff

Nayara Tavares and Kamaljit Talwandi, Occupational Health Advisors – Both were new to Occupational Health but are very valuable additions to the team.

Tom Mchugh – Occupational Health Technician. Tom brought many transferable skills from his previous role as an OH Technician which he has been able to put into practice with the ever-developing technician role.

Occupational Health Physicians.

Following the departure of Dr Paul Grime, Dr Shiyas Basheer became Clinical Lead. Dr Basheer has worked with MOHS since 2012, therefore along with his additional positions including NHS Occupational Health settings, he brings a wealth of experience and a good understanding of MOHS, the public sector and local industry.

Occupational Health Doctors

Dr Jaz Mavi joined the team in July in a self-employed capacity. Jaz also works for the NHS as an Acute Medical Registrar so bringing a wealth of knowledge from this varied role.

With a compliment of 8 Doctors MOHS is able to offer dates for appointments within a maximum waiting time of two weeks, however this is usually shorter.

Psychotherapist

MOHS were delighted to welcome Anne Nyachae as a self-employed sessional Psychotherapist. Anne specialises in EMDR and talking therapies amongst other forms of therapy. Since starting Anne has had a large impact on Client's employees from varying forms of mental health issues such as PTSD, anxiety, depression etc.

Departures

Sadly, Dr Laurance Leeming-Latham retired from the board of Directors during this year. Laurie had been the Clinical Lead for MOHS before retiring from MOHS in 2012. However, he had stayed on as a Director and had been a very active and useful member of the Board.

We also sadly said farewell to Dr Emma McCollum at the end of this year. Emma had been a very valuable and knowledgeable OH Physician since 2012 along with being a supportive and engaged Director since 2014. Due to long commuting issues Emma was no longer able to travel to West Bromwich.

Thanks

2022 -2023 saw a rapid emergence from the enforced limitations of COVID. However, MOHS lost some Clients to the effects of the prolonged disruption to business activities and the ever-increasing rise in commodities. MOHS' staff continue to adapt to the regular changes and adjustments in service delivery and accept these with good spirit.

We would like to thank our employees for their understanding, patience and loyalty through this challenging and uncertain year. Their unfailing commitment to MOHS is one of our unique organisation's strengths.

Achievements and performance
Client Portfolio

The National shortage of qualified Nurses continued to impact on the expected growth of client base. However, by adapting previous working processes we were able to upskill the technicians therefore still fulfilling our clien specification and delivery of services.

Throughout the year MOHS welcomed many new Clients from the public, private and construction sectors.

Despite the restrictions of social distancing having been lifted some Clients still initially preferred to participate in thei appointments via Teams or telephone.

MOHS continued to innovate and streamline the service delivery to meet both MOHS and our Clients' expectations and requirements.

- Telephone, Zoom and Teams consultations continued and where requested will continue as part of the long-term service delivery strategy. However, the return of face to face consultations saw a rise as both Clients and thei employees stated a preference for the more personal face to face sessions. The various options available continue to provide more choice for the service delivery.
- Mental Health innovations – A steady growth in bookings for one-to-one sessions was noted with Clients realising the importance of protecting their employees' health and well-being. Regular remote Supervisor support sessions were also introduced by some Clients enabling Line Managers to discuss issues that they were experiencing and sharing good practice along with gaining advice from our expert in this field.
- Health and Safety Training Department: First Aid Training continued to grow throughout the year with candidate numbers on each course returning to normal. The IOSH Managing Safely course was reintroduced with Clients wishing to ensure that their staff were sufficiently trained within their role.

Quality Assurance

Once again MOHS successfully retained the ISO9001:2015 certification held with BSI and the SEQOHS accreditation both of which are important and coveted professional standards in our industry.

The Training Department also successfully retained the CMA (Centre Managed Assessment) status for delivering Firs Aid at Work courses through Highfield.

Staff Qualifications

Kim Orme successfully completed the OH Degree course.
All OH Advisors and Technicians undertook and successfully passed the IOSH Managing Safely course.

Occupational Health Physician Provision

We are incredibly grateful to all our self-employed sessional Doctors for their loyalty, versatility and eagerness to worl with MOHS in an everchanging and fast paced environment. With their varied work outside of MOHS they have the ability to provide expert clinical decisions which result in cost effective management of our Clients' employees.

Occupational Health Advisor / Technician provision

During the year on site service delivery had returned to normal with the exception of some clinics being held remotely as requested by the Clients. This has resulted in our Clients having the ability to discuss issues and gain face to face advice during their visits. However due to the lack of nursing resources, service delivery moved to a more technician led initiative with the available nursing staff overseeing and signing off the technician work. This delivery has proved popular for both our Clients and for MOHS.

Due to the HS2 project construction medicals have continued to grow and continue to be a large part of the Screening Department income.

Training Department

Class numbers returned to normal sizes following the lifting of COVID restrictions. Both Students and the Trainers welcomed this return. Role play returned in a reduced capacity which also improved the candidates learning experience. The demand for Primary courses saw an increase due to some Clients losing their qualified First Aiders during the pandemic, either through redundancies or employees moving on.

Ergonomic assessment also saw a slight increase with employees returning to the office environment following working from home for 2 years. There was also a new requirement relating to MOHS advising Clients as to safe home working environments for their employees to work remotely.

The department continued to support MOHS in many other ways across its range of expertise including the calibration and repair of equipment and keeping abreast of HSE changes in legislation.

Mental Health Services

Face to face CBT sessions saw a rise in referrals with Clients understanding that a minimum of 6 to 8 sessions are required for the therapy to be effective. The reasons for the referrals continue to be varied from PTSD, fear of returning to an office environment, depression, anxiety to name a few.

Group support sessions continued for some Clients for their Managers to share their issues, learn new skills and gain valuable advice and input from the Specialist in this field.

Third Party Referrals

MOHS continued to be the preferred Occupational Health provider for several Health & Safety Consultancies, Insurance Brokers, HR and Legal Service providers who recommended our services to those of their Clients with Occupational Health needs.

MOHS continually review the sources of new business enquiries, with the second largest pathway continuing to be recommendation. This is a direct result of the positive experience our Clients receive from all MOHS' staff.

Brand Management

MOHS continued to implement corporate image. Regular topical advisory/educational blogs, articles and posts were placed on the following platforms: MOHS website, LinkedIn, Facebook and Twitter. This assisted in increasing our audience.

Online Activities

MOHS' online activities remained active. Pay per click (PPC) advertising on Google has been used to complement website content, edited to ensure organic search engine optimisation. Social Media platforms also grew in engagement and followers partly as a result of the use of publishing health blogs, particularly regarding mental health. Now the largest amount of new business enquiries continues to come via the internet.

Financial review

Trading remained difficult and growth was impaired by the struggles of recruiting relevant qualified Nursing Staff due to the continuing National shortage of Nurses. However, with the service delivery changing to a more technician led delivery with the Nurses overseeing and signing off their work, MOHS continued to provide an albeit reduced service delivery compared to that of pre pandemic levels.

MOHS continued to closely monitor expenditure to ensure that it remained financially viable.

Tight fiscal control delivered a total income for the year of £1,615,696 for 2022-2023 compared with £1,664,835 for 2021-2022

Reserves Policy

The directors' aim is to maintain free reserves (those funds not tied up in fixed assets) that the Charity may require to sustain its operations over a period in the event of a severe curtailment of income.

These reserves continue to ensure that MOHS remains in a financially strong position.

Plans for future periods
Growth Areas

MOHS will continue to offer all formats of consultation such as face to face, telephone, Zoom and Teams to ensure that the Client and their employees have the best fit for their needs. Remote consultations are also useful for Clients who have employees located around the UK as all employees will receive comparable consultations with Clients having only one invoicing point and continuity with the referral process and reports quality.

Tool box videos will be available later in the year advising Clients on specific Occupational Health risks and the management of these risks, such as Hand Arm Vibration and Respiratory Health.

MOHS also believes that the need for Mental Health services will continue to increase as Clients have a better understanding of the issues faced by their employees, along with employees feeling more confident to discuss their problems as the stigma of mental health continues to lift.

MOHS' resident Psychotherapist will continue to provide bespoke courses both face to face and remotely, such as advice and assistance with upskilling and equipping HR professionals and Line Managers with the coping mechanisms to deal safely and effectively with employees who are suffering from anxiety, stress or depression.

Tool Box Videos on various mental health issues are also to be introduced in the second half of this financial year.

New Clients

MOHS will continue to target local employers within the West Midlands particularly those in and around the Black Country and those within the construction industry. However, due to remote working processes existing Clients who operate nationally and new customers beyond the West Midlands will also be able to receive a quality service.

Digital Activity

The pandemic has dramatically affected all aspects of MOHS' business, not least its IT strategy. During lockdown and the uncertain months following lifting of restrictions MOHS reviewed and will continue to review the ways in which we deliver our services to Clients. Occupational Health solutions continue to be offered remotely, such as online video assessments, video reviews and referrals, and online and web-based health assessments. These alternative methods have now been incorporated into our standard delivery model allowing us to reach more Customers, particularly those at a greater distance, even following a return to more traditional practices for the majority of our Clients.

MOHS will continue to develop digital solutions to enable us to compete in an ever-changing market whilst meeting our Customers' diverse needs.

MOHS continues to strive for as near a paperless service as possible. Following an in depth design and development process of the new Occupational Health Management System to ensure that this best fits MOHS' and our Clients requirements, MOHS is now in a position to introduce this across all departments. The new system will move much of the Occupational Health documentation online and into the cloud, including assessments and management referrals. There will be a section that allows Customers to keep up to date with screening recalls. Along with improvements to scheduling and resource management, the new system will support MOHS as it moves forward towards a modern and flexible service, offering the latest facilities to its Customers.

The business wide roll-out of Windows 11 PCs & laptops, to replace soon to be out-of-support legacy machines, has been completed on time and within the budget specified for this project. These new machines ensure that our IT systems will continue to receive security updates, keeping our IT systems, and the Customer data that they contain, as safe as possible.

Structure, governance and management
The charity is a company limited by guarantee. Liability of its members is not to exceed 5 pence per member.

The directors who served during the year and up to the date of signature of the financial statements were:

Mr D A Lynam	
Dr L Leeming-Latham	(Resigned 13 October 2022)
Mrs H E Hooper	
Dr E C McCollum	(Resigned 21 February 2023)
Mr M J Round	
Dr M Cathcart	
Mr J A Boulton	
Mrs D A Jennings	

The directors delegate the day to day running of the Charity to a management team which is headed up by the Chief Executive, Helen Hooper.

The members elect their representatives as directors.

New board members receive an induction to MOHS Workplace Health Limited and the company provides appropriate training in governance and work of the organisation.

The Charity is run from premises in West Bromwich which provide consulting rooms, a psychology suite, training rooms and houses the centre of administration. Some of the services are delivered here by our Occupational Health Physicians, Advisors and Technicians. The majority of Occupational Health provision continues to be undertaken at Client's premises although some are performed remotely.

First Aid at Work Training and Health and Safety provision are provided at our West Bromwich premises and also at Clients' premises, on request.

The directors have assessed the major risks to which the Charity is exposed and have introduced systems to mitigate foreseeable consequences of the major risks.

Auditor

In accordance with the company's articles, a resolution proposing that CK Audit be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the charitable company's auditor is unaware.

They have further confirmed that they have taken all appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This concludes the directors' report for this financial year: 2022-2023.

On behalf of the directors

Mr D A Lynam
Chairman

12 October 2023

MOHS WORKPLACE HEALTH LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The directors, who also act as trustees for the charitable activities of MOHS Workplace Health Limited, are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

MOHS WORKPLACE HEALTH LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE DIRECTORS OF MOHS WORKPLACE HEALTH LIMITED

Opinion

We have audited the financial statements of MOHS Workplace Health Limited (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

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

Responsibilities of directors

As explained more fully in the statement of trustees' responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identified and assessed the risks of material misstatement of the financial statements, in respect of irregularities whether due to fraud or error, or non compliance with laws and regulations and then designed and performed audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the Charity by discussion and enquiry with the directors and management team and our general knowledge and experience of the charity.

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation, data protection, employment, and health and safety legislation;

We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management, reviewing correspondence with relevant regulators.

Audit response to risks identified

We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed included but were not limited to:

- Discussions with directors and management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Confirming our understanding of controls by performing a walk through test or observation and enquiry;
- Performing analytical procedures to identify any unusual or unexpected relationships;
- Challenging assumptions and judgements made by management in arriving at an estimate for the value of freehold property;
- Identifying and testing journal entries;
- Reviewing unusual or unexpected transactions; and
- Agreeing the financial statement disclosures to underlying supporting documentation.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Wendy Davies (Senior Statutory Auditor)
for and on behalf of CK Audit

12 October 2023

Chartered Accountants
Statutory Auditor

No 4 Castle Court 2
Castlegate Way
Dudley
West Midlands
DY1 4RH

MOHS WORKPLACE HEALTH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Endowment funds 2023 £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	3	-	-	-	10,253
Charitable activities	4	1,615,152	-	1,615,152	1,654,554
Investments	5	544	-	544	28
Total income		1,615,696	-	1,615,696	1,664,835
Expenditure on:					
Charitable activities	6	1,709,277	-	1,709,277	1,608,618
Net (expenditure)/income for the year/ Net movement in funds		(93,581)	-	(93,581)	56,217
Fund balances at 1 April 2022		1,523,496	40,172	1,563,668	1,507,452
Fund balances at 31 March 2023		1,429,915	40,172	1,470,087	1,563,669

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

MOHS WORKPLACE HEALTH LIMITED

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	**11**		1,017,828		1,034,415
Current assets					
Debtors	**12**	252,501		294,448	
Cash at bank and in hand		331,175		401,091	
		583,676		695,539	
Creditors: amounts falling due within one year	**13**	(131,417)		(166,285)	
Net current assets			452,259		529,254
Total assets less current liabilities			1,470,087		1,563,669
Capital funds					
Endowment funds - general			40,172		40,172
Income funds					
Unrestricted funds					
General unrestricted funds		1,417,584		1,511,166	
Revaluation reserve		12,331		12,331	
			1,429,915		1,523,497
			1,470,087		1,563,669

The notes on pages 15 to 24 form part of these financial statements.

The financial statements were approved by the Directors on 12 October 2023

Mr D A Lynam
Trustee

Company registration number 00731728

MOHS WORKPLACE HEALTH LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	17		(15,541)		110,131
Investing activities					
Purchase of tangible fixed assets		(54,918)		(2,318)	
Interest received		544		28	
Net cash used in investing activities			(54,374)		(2,290)
Financing activities					
Repayment of bank loans		-		(100,000)	
Net cash used in financing activities			-		(100,000)
Net (decrease)/increase in cash and cash equivalents			(69,915)		7,841
Cash and cash equivalents at beginning of year			401,091		393,250
Cash and cash equivalents at end of year			331,175		401,091

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

MOHS Workplace Health Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Petit House, 83 Birmingham Road, West Bromwich, West Midlands, B70 6PX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties at fair value. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of freehold property at market value.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.3 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.4 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised on an accrual basis as a liability is incurred. The company operates a partially exempt vat scheme. Irrecoverable vat is written off in the year as an administrative expense.

1 Accounting policies **(Continued)**

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% straight line
Plant and machinery	25% straight line
Fixtures, fittings & equipment	25% straight line
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Properties whose fair value can be measured reliably are held under the revaluation model and are carried at a revalued amount, plus any additions after the last obtained professional valuation, less any subsequent accumulated depreciation. The fair value is reviewed on an annual basis by the Trustees.

Revaluation gains and losses are recognised in other recognised gains and losses and accumulated in equity, except to the extent that a revaluation gain reverses a revaluation loss previously recognised in net income/ (expenditure) or a revaluation loss exceeds the accumulated revaluation gains recognised in equity; such gains and loss are recognised in the SOFA for the year.

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

1.11 Debtors

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

1.12 Creditors and provisions

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Land and buildings are valued based on the last professional valuation carried out in August 2017 adjusted for additions and depreciation since that date. The directors do not consider the current market value to be materially different to the net book value.

3 Donations and legacies

	Total Unrestricted funds	
	2023	2022
	£	£
CJRS government grants	-	10,253

4 Charitable activities

	2023	2022
	£	£
Income from occupational health services	1,615,152	1,654,554

5 Investments

	Unrestricted funds	Total
	2023	2022
	£	£
Interest receivable	544	28

6 Charitable activities

	Workplace Health Service 2023 £	Workplace Health Service 2022 £
Staff costs	392,103	417,771
Depreciation and impairment	8,135	8,933
Direct costs	127,837	110,629
Consultants	398,842	359,196
Staff training	179	550
Cars	17,062	26,052
	944,158	923,131
Share of support costs (see note 7)	670,186	603,917
Share of governance costs (see note 7)	94,933	81,570
	1,709,277	1,608,618

7 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Staff costs	362,826	74,765	437,591	420,608
Depreciation	63,370	-	63,370	62,582
Premises	115,960	-	115,960	90,112
Phone/postage	23,415	-	23,415	22,104
Marketing	18,312	-	18,312	12,965
Laundry	16,195	-	16,195	14,498
Other staff costs	31,486	-	31,486	18,181
Unrecovered VAT	29,875	-	29,875	25,544
Bad debts	3,482	-	3,482	(34)
Sundries	4,178	-	4,178	3,751
Bank charges	1,087	-	1,087	1,768
Audit fees	-	7,275	7,275	6,275
Legal and professional	-	12,893	12,893	7,133
	670,186	94,933	765,119	685,487
Analysed between				
Charitable activities	670,187	94,933	765,119	685,487

Governance costs includes payments to the auditors of £7,275 (2022- £6,275) for audit fees.

8 Directors

The Articles of Association were amended in the year to 31 March 2011 to enable employees to be appointed to the Board. The remuneration of these directors relate to their roles as employees, they are not remunerated for the role as directors.

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Doctors	1	1
Management	1	1
Administration	10	10
Health Screen Technicians	4	2
Health & Safety Trainers	2	2
Occupational Health Advisors	5	7
Marketing	1	1
Total	24	24

Employment costs	2023 £	2022 £
Wages and salaries	731,644	736,487
Social security costs	66,045	71,260
Other pension costs	32,005	30,632
	829,694	838,379

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023 Number	2022 Number
£60,001 to £70,000	1	1

Of the employees whose emoluments exceed £60,000, 1 has retirement benefits accruing under defined benefit pension schemes.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Land and buildings	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
Cost or valuation					
At 1 April 2022	1,037,522	137,318	492,771	104,693	1,772,304
Additions	-	770	54,148	-	54,918
At 31 March 2023	1,037,522	138,088	546,919	104,693	1,827,222
Depreciation and impairment					
At 1 April 2022	73,937	133,490	438,044	92,419	737,890
Depreciation charged in the year	16,285	2,846	47,084	5,289	71,504
At 31 March 2023	90,222	136,336	485,128	97,708	809,394
Carrying amount					
At 31 March 2023	947,300	1,752	61,791	6,985	1,017,828
At 31 March 2022	963,586	3,828	54,727	12,274	1,034,415

Land and buildings are valued based on the last professional valuation carried out in August 2017 adjusted for additions and depreciation since that date. The directors do not consider the current market value to be materially different to the net book value.

At 31 March 2023, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £934,969 (2022 £951,254).

12 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Trade debtors	247,793	291,167
Prepayments and accrued income	4,708	3,281
	252,501	294,448

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	52,525	56,766
Trade creditors	64,107	94,719
Accruals and deferred income	14,785	14,800
	131,417	166,285

14 Analysis of net assets between funds

	Unrestricted funds 2023	Endowment funds 2023	Total 2023	Unrestricted funds 2022	Endowment funds 2022	Total 2022
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Tangible assets	977,656	40,172	1,017,828	994,243	40,172	1,034,415
Current assets/(liabilities)	452,259	-	452,259	529,254	-	529,254
	1,429,915	40,172	1,470,087	1,523,497	40,172	1,563,669

15 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	2,779	2,779
Between two and five years	7,179	9,958
	9,958	12,737

The operating leases represent leases from third parties. The leases are negotiated over terms of 3 - 5 years and rentals are fixed for that time.

16 Related party transactions

Remuneration of key management personnel

During the year the charity entered into the following transactions with related parties:

	2023	2022
	£	£
Aggregate compensation	144,871	130,196

Included in the above is the Chief Executive and the Chief Occupational Health Advisor.

Transactions with related parties

During the year one of the directors invoiced MOHS Workplace Health Limited for consultant services to the value of £36,298 (2022 - £38,701). At the year-end a balance of £1,994 (2022 - £4,432) was owed to one of the directors.

Another director invoiced the Company for consultant services to the value of £0 (2022 - £42,218). At the year-end a balance of £0 (2022 - £0) was owed to one of the directors.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17	Cash generated from operations	2023 £	2022 £
	(Deficit)/surpus for the year	(93,581)	56,217
	Adjustments for:		
	Investment income recognised in statement of financial activities	(544)	(28)
	Depreciation and impairment of tangible fixed assets	71,505	71,515
	Movements in working capital:		
	Decrease/(increase) in debtors	41,947	(50,174)
	(Decrease)/increase in creditors	(34,868)	32,601
	Cash (absorbed by)/generated from operations	(15,541)	110,131

18 Analysis of changes in net funds

The charity had no debt during the year.

mohs
workplace health

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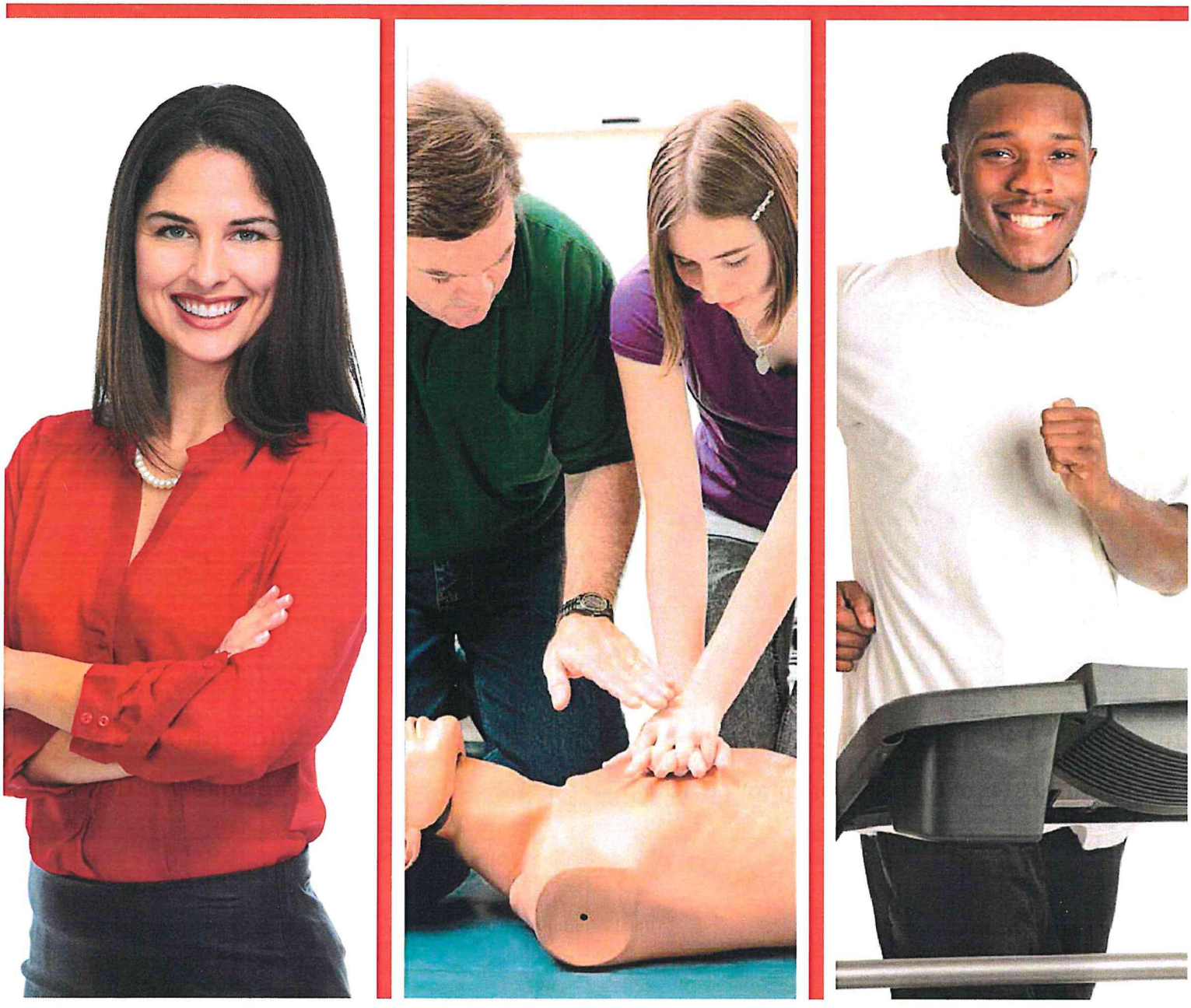
MOHS Workplace Health Ltd I 83 Birmingham Road I West Bromwich B70 6PX

♥ Bringing health to life

Charity number: 230407

mohs
workplace health

Annual Report 2022 - 2023



Charity registration number 230407

Company registration number 00731728 (England and Wales)

MOHS WORKPLACE HEALTH LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

MOHS WORKPLACE HEALTH LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mr D A Lynam Mrs H E Hooper Mr M J Round Dr M Cathcart Mr J A Boulton Mrs D A Jennings
Charity number	230407
Company number	00731728
Principal address	83 Birmingham Road West Bromwich West Midlands B70 6PX
Registered office	Petit House 83 Birmingham Road West Bromwich West Midlands B70 6PX
Auditor	CK Audit No 4 Castle Court 2 Castlegate Way Dudley West Midlands DY1 4RH

MOHS WORKPLACE HEALTH LIMITED

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MOHS WORKPLACE HEALTH LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The directors present their report and accounts for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The Charity's principal objectives are the promotion and advancement of Occupational Health care for all persons engaged and intending to be engaged, in industry, education and commerce.

The policies adopted to achieve these objectives have been:

1. To advance the physical and moral welfare of the working population by the prevention and cure of occupational diseases and injuries.

2. To provide services for medical treatment and for the care of sick or injured workers at their place of employment or elsewhere.

3. To undertake medical and other teaching in occupational diseases and injuries and in the promotion of occupational health.

4. To carry out research and investigation into causes of occupational diseases and injuries and into the means of promoting occupational health.

5. To assist such teaching and investigation as set out in 3 and 4 above, by grant of money, payment of fees and otherwise as the service may think fit.

There have been no changes in these policies during the year covered by this report.

Public benefit activities

MOHS' charitable purpose is the advancement of physical and emotional wellbeing of managed and ad hoc 'pay as you go' companies and their employees through the prevention and cure of occupational diseases and injuries, combined with the promotion of the general health and wellbeing of employees in the workplace.

Consequently, all occupational health activities that MOHS offers are beneficial for the working population and for those who have since retired.

As a company, we are regularly investing in research, investigation and teaching relating to the causes of occupational diseases and injuries as a means of promoting occupational and environmental health.

Following the removal of the COVID pandemic restrictions, MOHS were once again able to offer the opportunity for GP's undertaking the Diploma in Occupational Health, and students from local schools who are interested in a career in medicine, the chance to accompany MOHS representatives on workplace visits to enable them to gain first-hand experience of a leading provider of workplace health services to organisations across the Midlands.

People update

Arrivals - MOHS Staff

Nayara Tavares and Kamaljit Talwandi, Occupational Health Advisors – Both were new to Occupational Health but are very valuable additions to the team.

Tom Mchugh – Occupational Health Technician. Tom brought many transferable skills from his previous role as an OH Technician which he has been able to put into practice with the ever-developing technician role.

Occupational Health Physicians.

Following the departure of Dr Paul Grime, Dr Shiyas Basheer became Clinical Lead. Dr Basheer has worked with MOHS since 2012, therefore along with his additional positions including NHS Occupational Health settings, he brings a wealth of experience and a good understanding of MOHS, the public sector and local industry.

Occupational Health Doctors

Dr Jaz Mavi joined the team in July in a self-employed capacity. Jaz also works for the NHS as an Acute Medical Registrar so bringing a wealth of knowledge from this varied role.

With a compliment of 8 Doctors MOHS is able to offer dates for appointments within a maximum waiting time of two weeks, however this is usually shorter.

Psychotherapist

MOHS were delighted to welcome Anne Nyachae as a self-employed sessional Psychotherapist. Anne specialises in EMDR and talking therapies amongst other forms of therapy. Since starting Anne has had a large impact on Client's employees from varying forms of mental health issues such as PTSD, anxiety, depression etc.

Departures

Sadly, Dr Laurance Leeming-Latham retired from the board of Directors during this year. Laurie had been the Clinical Lead for MOHS before retiring from MOHS in 2012. However, he had stayed on as a Director and had been a very active and useful member of the Board.

We also sadly said farewell to Dr Emma McCollum at the end of this year. Emma had been a very valuable and knowledgeable OH Physician since 2012 along with being a supportive and engaged Director since 2014. Due to long commuting issues Emma was no longer able to travel to West Bromwich.

Thanks

2022 -2023 saw a rapid emergence from the enforced limitations of COVID. However, MOHS lost some Clients to the effects of the prolonged disruption to business activities and the ever-increasing rise in commodities. MOHS' staff continue to adapt to the regular changes and adjustments in service delivery and accept these with good spirit.

We would like to thank our employees for their understanding, patience and loyalty through this challenging and uncertain year. Their unfailing commitment to MOHS is one of our unique organisation's strengths.

Achievements and performance
Client Portfolio

The National shortage of qualified Nurses continued to impact on the expected growth of client base. However, by adapting previous working processes we were able to upskill the technicians therefore still fulfilling our clien specification and delivery of services.

Throughout the year MOHS welcomed many new Clients from the public, private and construction sectors.

Despite the restrictions of social distancing having been lifted some Clients still initially preferred to participate in thei appointments via Teams or telephone.

MOHS continued to innovate and streamline the service delivery to meet both MOHS and our Clients' expectations and requirements.

- Telephone, Zoom and Teams consultations continued and where requested will continue as part of the long-term service delivery strategy. However, the return of face to face consultations saw a rise as both Clients and thei employees stated a preference for the more personal face to face sessions. The various options available continue to provide more choice for the service delivery.
- Mental Health innovations – A steady growth in bookings for one-to-one sessions was noted with Clients realising the importance of protecting their employees' health and well-being. Regular remote Supervisor support sessions were also introduced by some Clients enabling Line Managers to discuss issues that they were experiencing and sharing good practice along with gaining advice from our expert in this field.
- Health and Safety Training Department: First Aid Training continued to grow throughout the year with candidate numbers on each course returning to normal. The IOSH Managing Safely course was reintroduced with Clients wishing to ensure that their staff were sufficiently trained within their role.

Quality Assurance

Once again MOHS successfully retained the ISO9001:2015 certification held with BSI and the SEQOHS accreditation both of which are important and coveted professional standards in our industry.

The Training Department also successfully retained the CMA (Centre Managed Assessment) status for delivering Firs Aid at Work courses through Highfield.

Staff Qualifications

Kim Orme successfully completed the OH Degree course.
All OH Advisors and Technicians undertook and successfully passed the IOSH Managing Safely course.

Occupational Health Physician Provision

We are incredibly grateful to all our self-employed sessional Doctors for their loyalty, versatility and eagerness to worl with MOHS in an everchanging and fast paced environment. With their varied work outside of MOHS they have the ability to provide expert clinical decisions which result in cost effective management of our Clients' employees.

Occupational Health Advisor / Technician provision

During the year on site service delivery had returned to normal with the exception of some clinics being held remotely as requested by the Clients. This has resulted in our Clients having the ability to discuss issues and gain face to face advice during their visits. However due to the lack of nursing resources, service delivery moved to a more technician led initiative with the available nursing staff overseeing and signing off the technician work. This delivery has proved popular for both our Clients and for MOHS.

Due to the HS2 project construction medicals have continued to grow and continue to be a large part of the Screening Department income.

Training Department

Class numbers returned to normal sizes following the lifting of COVID restrictions. Both Students and the Trainers welcomed this return. Role play returned in a reduced capacity which also improved the candidates learning experience. The demand for Primary courses saw an increase due to some Clients losing their qualified First Aiders during the pandemic, either through redundancies or employees moving on.

Ergonomic assessment also saw a slight increase with employees returning to the office environment following working from home for 2 years. There was also a new requirement relating to MOHS advising Clients as to safe home working environments for their employees to work remotely.

The department continued to support MOHS in many other ways across its range of expertise including the calibration and repair of equipment and keeping abreast of HSE changes in legislation.

Mental Health Services

Face to face CBT sessions saw a rise in referrals with Clients understanding that a minimum of 6 to 8 sessions are required for the therapy to be effective. The reasons for the referrals continue to be varied from PTSD, fear of returning to an office environment, depression, anxiety to name a few.

Group support sessions continued for some Clients for their Managers to share their issues, learn new skills and gain valuable advice and input from the Specialist in this field.

Third Party Referrals

MOHS continued to be the preferred Occupational Health provider for several Health & Safety Consultancies, Insurance Brokers, HR and Legal Service providers who recommended our services to those of their Clients with Occupational Health needs.

MOHS continually review the sources of new business enquiries, with the second largest pathway continuing to be recommendation. This is a direct result of the positive experience our Clients receive from all MOHS' staff.

Brand Management

MOHS continued to implement corporate image. Regular topical advisory/educational blogs, articles and posts were placed on the following platforms: MOHS website, LinkedIn, Facebook and Twitter. This assisted in increasing our audience.

Online Activities

MOHS' online activities remained active. Pay per click (PPC) advertising on Google has been used to complement website content, edited to ensure organic search engine optimisation. Social Media platforms also grew in engagement and followers partly as a result of the use of publishing health blogs, particularly regarding mental health. Now the largest amount of new business enquiries continues to come via the internet.

Financial review

Trading remained difficult and growth was impaired by the struggles of recruiting relevant qualified Nursing Staff due to the continuing National shortage of Nurses. However, with the service delivery changing to a more technician led delivery with the Nurses overseeing and signing off their work, MOHS continued to provide an albeit reduced service delivery compared to that of pre pandemic levels.

MOHS continued to closely monitor expenditure to ensure that it remained financially viable.

Tight fiscal control delivered a total income for the year of £1,615,696 for 2022-2023 compared with £1,664,835 for 2021-2022

Reserves Policy

The directors' aim is to maintain free reserves (those funds not tied up in fixed assets) that the Charity may require to sustain its operations over a period in the event of a severe curtailment of income.

These reserves continue to ensure that MOHS remains in a financially strong position.

Plans for future periods
Growth Areas

MOHS will continue to offer all formats of consultation such as face to face, telephone, Zoom and Teams to ensure that the Client and their employees have the best fit for their needs. Remote consultations are also useful for Clients who have employees located around the UK as all employees will receive comparable consultations with Clients having only one invoicing point and continuity with the referral process and reports quality.

Tool box videos will be available later in the year advising Clients on specific Occupational Health risks and the management of these risks, such as Hand Arm Vibration and Respiratory Health.

MOHS also believes that the need for Mental Health services will continue to increase as Clients have a better understanding of the issues faced by their employees, along with employees feeling more confident to discuss their problems as the stigma of mental health continues to lift.

MOHS' resident Psychotherapist will continue to provide bespoke courses both face to face and remotely, such as advice and assistance with upskilling and equipping HR professionals and Line Managers with the coping mechanisms to deal safely and effectively with employees who are suffering from anxiety, stress or depression.

Tool Box Videos on various mental health issues are also to be introduced in the second half of this financial year.

New Clients

MOHS will continue to target local employers within the West Midlands particularly those in and around the Black Country and those within the construction industry. However, due to remote working processes existing Clients who operate nationally and new customers beyond the West Midlands will also be able to receive a quality service.

Digital Activity

The pandemic has dramatically affected all aspects of MOHS' business, not least its IT strategy. During lockdown and the uncertain months following lifting of restrictions MOHS reviewed and will continue to review the ways in which we deliver our services to Clients. Occupational Health solutions continue to be offered remotely, such as online video assessments, video reviews and referrals, and online and web-based health assessments. These alternative methods have now been incorporated into our standard delivery model allowing us to reach more Customers, particularly those at a greater distance, even following a return to more traditional practices for the majority of our Clients.

MOHS will continue to develop digital solutions to enable us to compete in an ever-changing market whilst meeting our Customers' diverse needs.

MOHS continues to strive for as near a paperless service as possible. Following an in depth design and development process of the new Occupational Health Management System to ensure that this best fits MOHS' and our Clients requirements, MOHS is now in a position to introduce this across all departments. The new system will move much of the Occupational Health documentation online and into the cloud, including assessments and management referrals. There will be a section that allows Customers to keep up to date with screening recalls. Along with improvements to scheduling and resource management, the new system will support MOHS as it moves forward towards a modern and flexible service, offering the latest facilities to its Customers.

The business wide roll-out of Windows 11 PCs & laptops, to replace soon to be out-of-support legacy machines, has been completed on time and within the budget specified for this project. These new machines ensure that our IT systems will continue to receive security updates, keeping our IT systems, and the Customer data that they contain, as safe as possible.

Structure, governance and management
The charity is a company limited by guarantee. Liability of its members is not to exceed 5 pence per member.

The directors who served during the year and up to the date of signature of the financial statements were:

Mr D A Lynam	
Dr L Leeming-Latham	(Resigned 13 October 2022)
Mrs H E Hooper	
Dr E C McCollum	(Resigned 21 February 2023)
Mr M J Round	
Dr M Cathcart	
Mr J A Boulton	
Mrs D A Jennings	

The directors delegate the day to day running of the Charity to a management team which is headed up by the Chief Executive, Helen Hooper.

The members elect their representatives as directors.

New board members receive an induction to MOHS Workplace Health Limited and the company provides appropriate training in governance and work of the organisation.

The Charity is run from premises in West Bromwich which provide consulting rooms, a psychology suite, training rooms and houses the centre of administration. Some of the services are delivered here by our Occupational Health Physicians, Advisors and Technicians. The majority of Occupational Health provision continues to be undertaken at Client's premises although some are performed remotely.

First Aid at Work Training and Health and Safety provision are provided at our West Bromwich premises and also at Clients' premises, on request.

The directors have assessed the major risks to which the Charity is exposed and have introduced systems to mitigate foreseeable consequences of the major risks.

Auditor

In accordance with the company's articles, a resolution proposing that CK Audit be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the charitable company's auditor is unaware.

They have further confirmed that they have taken all appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This concludes the directors' report for this financial year: 2022-2023.

On behalf of the directors

Mr D A Lynam
Chairman

12 October 2023

MOHS WORKPLACE HEALTH LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The directors, who also act as trustees for the charitable activities of MOHS Workplace Health Limited, are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

MOHS WORKPLACE HEALTH LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE DIRECTORS OF MOHS WORKPLACE HEALTH LIMITED

Opinion

We have audited the financial statements of MOHS Workplace Health Limited (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

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

Responsibilities of directors

As explained more fully in the statement of trustees' responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identified and assessed the risks of material misstatement of the financial statements, in respect of irregularities whether due to fraud or error, or non compliance with laws and regulations and then designed and performed audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the Charity by discussion and enquiry with the directors and management team and our general knowledge and experience of the charity.

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation, data protection, employment, and health and safety legislation;

We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management, reviewing correspondence with relevant regulators.

Audit response to risks identified

We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed included but were not limited to:

- Discussions with directors and management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Confirming our understanding of controls by performing a walk through test or observation and enquiry;
- Performing analytical procedures to identify any unusual or unexpected relationships;
- Challenging assumptions and judgements made by management in arriving at an estimate for the value of freehold property;
- Identifying and testing journal entries;
- Reviewing unusual or unexpected transactions; and
- Agreeing the financial statement disclosures to underlying supporting documentation.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Wendy Davies (Senior Statutory Auditor)
for and on behalf of CK Audit

12 October 2023

Chartered Accountants
Statutory Auditor

No 4 Castle Court 2
Castlegate Way
Dudley
West Midlands
DY1 4RH

MOHS WORKPLACE HEALTH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Endowment funds 2023 £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	3	-	-	-	10,253
Charitable activities	4	1,615,152	-	1,615,152	1,654,554
Investments	5	544	-	544	28
Total income		1,615,696	-	1,615,696	1,664,835
Expenditure on:					
Charitable activities	6	1,709,277	-	1,709,277	1,608,618
Net (expenditure)/income for the year/ Net movement in funds		(93,581)	-	(93,581)	56,217
Fund balances at 1 April 2022		1,523,496	40,172	1,563,668	1,507,452
Fund balances at 31 March 2023		1,429,915	40,172	1,470,087	1,563,669

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

MOHS WORKPLACE HEALTH LIMITED

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	**11**		1,017,828		1,034,415
Current assets					
Debtors	**12**	252,501		294,448	
Cash at bank and in hand		331,175		401,091	
		583,676		695,539	
Creditors: amounts falling due within one year	**13**	(131,417)		(166,285)	
Net current assets			452,259		529,254
Total assets less current liabilities			1,470,087		1,563,669
Capital funds					
Endowment funds - general			40,172		40,172
Income funds					
Unrestricted funds					
General unrestricted funds		1,417,584		1,511,166	
Revaluation reserve		12,331		12,331	
			1,429,915		1,523,497
			1,470,087		1,563,669

The notes on pages 15 to 24 form part of these financial statements.

The financial statements were approved by the Directors on 12 October 2023

Mr D A Lynam
Trustee

Company registration number 00731728

MOHS WORKPLACE HEALTH LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	17		(15,541)		110,131
Investing activities					
Purchase of tangible fixed assets		(54,918)		(2,318)	
Interest received		544		28	
Net cash used in investing activities			(54,374)		(2,290)
Financing activities					
Repayment of bank loans		-		(100,000)	
Net cash used in financing activities			-		(100,000)
Net (decrease)/increase in cash and cash equivalents			(69,915)		7,841
Cash and cash equivalents at beginning of year			401,091		393,250
Cash and cash equivalents at end of year			331,175		401,091

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

MOHS Workplace Health Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Petit House, 83 Birmingham Road, West Bromwich, West Midlands, B70 6PX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties at fair value. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of freehold property at market value.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.3 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.4 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised on an accrual basis as a liability is incurred. The company operates a partially exempt vat scheme. Irrecoverable vat is written off in the year as an administrative expense.

1 Accounting policies **(Continued)**

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% straight line
Plant and machinery	25% straight line
Fixtures, fittings & equipment	25% straight line
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Properties whose fair value can be measured reliably are held under the revaluation model and are carried at a revalued amount, plus any additions after the last obtained professional valuation, less any subsequent accumulated depreciation. The fair value is reviewed on an annual basis by the Trustees.

Revaluation gains and losses are recognised in other recognised gains and losses and accumulated in equity, except to the extent that a revaluation gain reverses a revaluation loss previously recognised in net income/ (expenditure) or a revaluation loss exceeds the accumulated revaluation gains recognised in equity; such gains and loss are recognised in the SOFA for the year.

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

1.11 Debtors

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

1.12 Creditors and provisions

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Land and buildings are valued based on the last professional valuation carried out in August 2017 adjusted for additions and depreciation since that date. The directors do not consider the current market value to be materially different to the net book value.

3 Donations and legacies

	Total Unrestricted funds	
	2023	2022
	£	£
CJRS government grants	-	10,253

4 Charitable activities

	2023	2022
	£	£
Income from occupational health services	1,615,152	1,654,554

5 Investments

	Unrestricted funds	Total
	2023	2022
	£	£
Interest receivable	544	28

6 Charitable activities

	Workplace Health Service 2023 £	Workplace Health Service 2022 £
Staff costs	392,103	417,771
Depreciation and impairment	8,135	8,933
Direct costs	127,837	110,629
Consultants	398,842	359,196
Staff training	179	550
Cars	17,062	26,052
	944,158	923,131
Share of support costs (see note 7)	670,186	603,917
Share of governance costs (see note 7)	94,933	81,570
	1,709,277	1,608,618

7 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Staff costs	362,826	74,765	437,591	420,608
Depreciation	63,370	-	63,370	62,582
Premises	115,960	-	115,960	90,112
Phone/postage	23,415	-	23,415	22,104
Marketing	18,312	-	18,312	12,965
Laundry	16,195	-	16,195	14,498
Other staff costs	31,486	-	31,486	18,181
Unrecovered VAT	29,875	-	29,875	25,544
Bad debts	3,482	-	3,482	(34)
Sundries	4,178	-	4,178	3,751
Bank charges	1,087	-	1,087	1,768
Audit fees	-	7,275	7,275	6,275
Legal and professional	-	12,893	12,893	7,133
	670,186	94,933	765,119	685,487
Analysed between				
Charitable activities	670,187	94,933	765,119	685,487

Governance costs includes payments to the auditors of £7,275 (2022- £6,275) for audit fees.

8 Directors

The Articles of Association were amended in the year to 31 March 2011 to enable employees to be appointed to the Board. The remuneration of these directors relate to their roles as employees, they are not remunerated for the role as directors.

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Doctors	1	1
Management	1	1
Administration	10	10
Health Screen Technicians	4	2
Health & Safety Trainers	2	2
Occupational Health Advisors	5	7
Marketing	1	1
Total	24	24

Employment costs	2023 £	2022 £
Wages and salaries	731,644	736,487
Social security costs	66,045	71,260
Other pension costs	32,005	30,632
	829,694	838,379

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023 Number	2022 Number
£60,001 to £70,000	1	1

Of the employees whose emoluments exceed £60,000, 1 has retirement benefits accruing under defined benefit pension schemes.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Land and buildings	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
Cost or valuation					
At 1 April 2022	1,037,522	137,318	492,771	104,693	1,772,304
Additions	-	770	54,148	-	54,918
At 31 March 2023	1,037,522	138,088	546,919	104,693	1,827,222
Depreciation and impairment					
At 1 April 2022	73,937	133,490	438,044	92,419	737,890
Depreciation charged in the year	16,285	2,846	47,084	5,289	71,504
At 31 March 2023	90,222	136,336	485,128	97,708	809,394
Carrying amount					
At 31 March 2023	947,300	1,752	61,791	6,985	1,017,828
At 31 March 2022	963,586	3,828	54,727	12,274	1,034,415

Land and buildings are valued based on the last professional valuation carried out in August 2017 adjusted for additions and depreciation since that date. The directors do not consider the current market value to be materially different to the net book value.

At 31 March 2023, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £934,969 (2022 £951,254).

12 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Trade debtors	247,793	291,167
Prepayments and accrued income	4,708	3,281
	252,501	294,448

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	52,525	56,766
Trade creditors	64,107	94,719
Accruals and deferred income	14,785	14,800
	131,417	166,285

14 Analysis of net assets between funds

	Unrestricted funds 2023	Endowment funds 2023	Total 2023	Unrestricted funds 2022	Endowment funds 2022	Total 2022
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Tangible assets	977,656	40,172	1,017,828	994,243	40,172	1,034,415
Current assets/(liabilities)	452,259	-	452,259	529,254	-	529,254
	1,429,915	40,172	1,470,087	1,523,497	40,172	1,563,669

15 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	2,779	2,779
Between two and five years	7,179	9,958
	9,958	12,737

The operating leases represent leases from third parties. The leases are negotiated over terms of 3 - 5 years and rentals are fixed for that time.

16 Related party transactions

Remuneration of key management personnel

During the year the charity entered into the following transactions with related parties:

	2023	2022
	£	£
Aggregate compensation	144,871	130,196

Included in the above is the Chief Executive and the Chief Occupational Health Advisor.

Transactions with related parties

During the year one of the directors invoiced MOHS Workplace Health Limited for consultant services to the value of £36,298 (2022 - £38,701). At the year-end a balance of £1,994 (2022 - £4,432) was owed to one of the directors.

Another director invoiced the Company for consultant services to the value of £0 (2022 - £42,218). At the year-end a balance of £0 (2022 - £0) was owed to one of the directors.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17	Cash generated from operations	2023 £	2022 £
	(Deficit)/surpus for the year	(93,581)	56,217
	Adjustments for:		
	Investment income recognised in statement of financial activities	(544)	(28)
	Depreciation and impairment of tangible fixed assets	71,505	71,515
	Movements in working capital:		
	Decrease/(increase) in debtors	41,947	(50,174)
	(Decrease)/increase in creditors	(34,868)	32,601
	Cash (absorbed by)/generated from operations	(15,541)	110,131

18 Analysis of changes in net funds

The charity had no debt during the year.

mohs
workplace health

info@mohs.co.uk I 0121 601 4041 I www.mohs.co.uk

MOHS Workplace Health Ltd I 83 Birmingham Road I West Bromwich B70 6PX

♥ Bringing health to life

Charity number: 230407



MOHS Workplace Health Limited
Audit Summary Memorandum
Year Ended 31st March 2023

Approved by .....

Date ...12 October 2023.....

Castle Court 2, Castlegate Way, Dudley DY1 4RH

www.ckca.co.uk

Contents

1. Executive summary
2. Financial review
3. Audit approach and audit risks
4. Accounting practices and financial reporting
5. Accounting and financial control systems
6. Follow up of previous year recommendations
7. Unadjusted/adjusted misstatements
8. Independence

We would point out that the matters dealt with in this report came to our attention during the conduct of our normal audit procedures which are designed primarily for the purpose of expressing an opinion on financial statements of MOHS Workplace Health Limited.

This report has been prepared for the sole use of the management of MOHS Workplace Health Limited and must not be disclosed to any third party, or quoted or referred to, without our written consent. No responsibility is assumed to any other person in respect of this report.

1. Executive Summary

As auditors we are required under the International Standards on Auditing 260 (ISA 260) to communicate matters arising from the audit of the financial statements to those charged with governance.

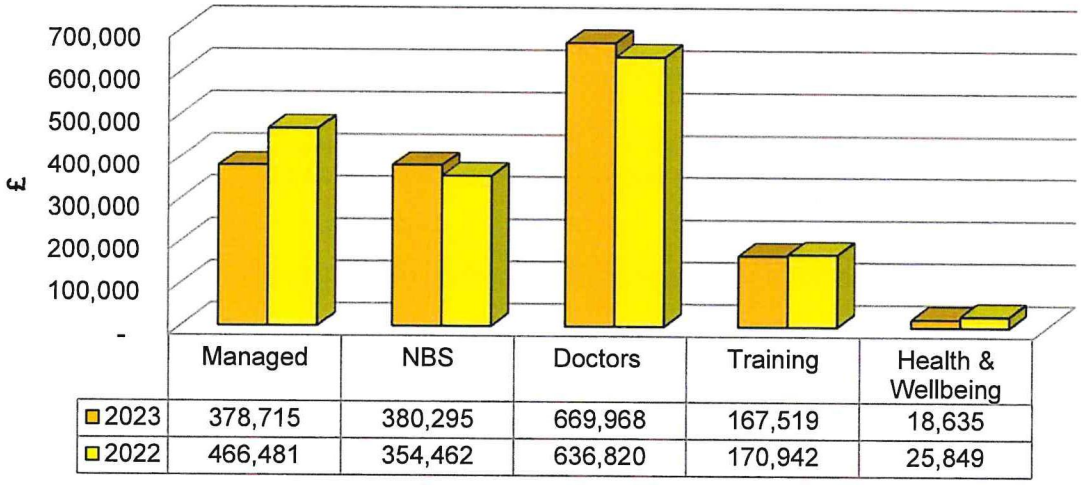
The purpose of this memorandum is to record the overall results of our work and to highlight those matters that came to our attention during the audit.

Financial review	Total income declined by £49k (3%) following the end of the furlough scheme (£10k receipts in 2022) and a decline in managed services income. There has been a rise of £101k in expenditure leading to a net deficit of £93k (surplus of £56k for 2022).
Key risks and audit approach	A summary of key audit risks and mitigating procedures is included in Section 3.
Accounting policies and practices	Discussions in relation to matters arising from accounting adjustments and practices can be found in Section 4.
Systems and controls	For points relating to the systems and internal controls of the charity please see section 5 for our recommendations and section 6 for a follow-up of last years recommendations.
Audit adjustments	A summary of adjusted and unadjusted profit adjustments are listed in section 7.
Audit process	The relevant documents were available, and any queries were answered promptly.
Audit opinion	**We propose to issue an unqualified opinion on respect of the financial statements.**

Acknowledgements

We would like to take this opportunity to thank the staff for all the kind assistance provided during the audit.

2. Financial Review



	Managed	NBS	Doctors	Training	Health & Wellbeing
2023	378,715	380,295	669,968	167,519	18,635
2022	466,481	354,462	636,820	170,942	25,849

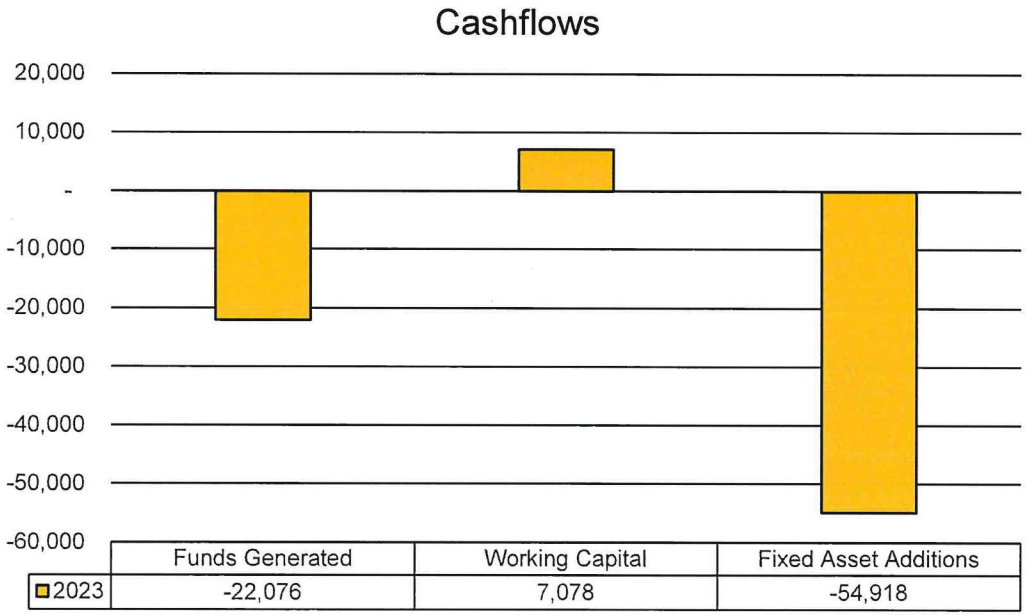
Doctors' turnover remains the main source of income and has increased by £36k with management noting continued growth in new employees' medicals (especially for National Express). Contribution levels declined from 36.6% to 34.0% following a 5% increase in consultancy fees made in order to accommodate for the cost-of-living crisis.

Managed turnover is the main area of decline (£88k) in income. The Charity continues to experience real difficulties in recruiting and retaining nurses meaning that the average number of nurses employed has declined substantially. Whilst technicians have been re-deployed to assist in performing these services, they are not allowed to complete certain activities. Management have also noted a 6.5% salary increase offered as of April 2022 and 2 nurses who were on long-term sickness and further reduced the ability to provide services. This had led to a decline in contribution of 1.9% to 35.4%.

NBS income has risen by £25k with additional technicians taken on in the year. The growth in income was restricted due to the re-deployment of technicians into managed service roles as noted above. This is the major factor in a fall in contribution from 70.4% to 60.1%.

Training turnover has remained relatively stable, with a £3k decline compared to 2022. There has been little movement in the year on the training front with the Charity keen to continue using the services of a third party training provider as their costs are considered lower than employment costs of a second trainer.

2. Financial Review (cont.)



Net cash balances for the charity have declined by £69,917 and is attributable to the following:

- Funds generated is arrived at by taking the deficit of £93,581 and adding back the non-cash item of depreciation £71,505
- Fixed asset additions for the year were £54,918
- Working capital requirements have increased by £7,078 and can be attributed to the following movements:
  - £41,945 decrease in debtors: £43,372 decrease in trade debtors and £1,427 increase in prepayments
  - £34,867 decrease in creditors: £30,612 decrease in trade creditors, £15 decline in accruals, £199 decrease in VAT, and £4,042 decrease in PAYE

3. Audit approach and audit risk

Our planning letter highlighted the key risks that our audit would focus on and the work we planned to perform to address them. Below is a summary of the key risk, the work performed and our findings.

Risk	Work performed	Conclusion
Management Override	Review of journals posted, accounting estimates, and general observation throughout the audit.	All journals appear to be bonafide and were all agreed to supporting documentation. All movements in income and expenditure were adequately explained.
Income Recognition	Detailed sales walkthrough. Review cut-off and analytical review of movement in revenue streams.	No issues were noted with regards to cut-off or income recognition.
Accounts Disclosure	Detailed review of accounts in line with disclosure checklist.	All appropriate disclosures have been made.
Non-Disclosure of Related Party Transactions	Annual review of ROI's to be conducted combined with general observation and discussion throughout the audit.	All declarations have been received and appropriate disclosures made.

3. Audit approach and audit risk (cont.)

Risk	Work performed	Conclusion
Going concern	Review subsequent events after-date accompanied by the latest set of available management accounts. Forthcoming budget to be scrutinised.	Subsequent events have been discussed and after-date management accounts have been reviewed. No issues with regards to going concern with the Charity predicting an increase in income for 2024.
Freehold property valuation	Discussion with trustees and management to assess their estimate of market value. Review of general movement property prices in the area.	Our review indicates that the current valuation is not materially misstated.

4. Accounting practices and financial reporting

During the course of our audit we consider the accounting practices, accounting polices adopted that have a significant impact on the information and disclosures in the financial statements.

Aspect considered	Conclusion
Accounting policies	There have been no significant departures from accounting policies.
Estimates and judgements	The property was professionally valued in 2017 and since then additional work on the property has been capitalised. During this period, the property has also been depreciated as a rate of 2% per annum. There is a requirement that the valuation of the property is reviewed by the trustees. The trustees are happy that the value of the property is not materially misstated on the basis that the significant renovation works completed over recent years would serve to uphold the value of the property.
Financial statement disclosures	Accounts have been prepared in accordance with the Charity SORP (FRS 102) for Charities.
Accounting treatment	The employers' NI allowance had been correctly claimed in 2021/22 but there was no journal in balance to reduce the Charity's liability as required. For 2022/23, the allowance was again claimed but the journal posted to restrict employer NI costs had been posted the wrong way round. We also note that SMP recoveries received in the year have not been treated as a P+L item. See section 7 for potential adjustment. Upon review of fixed asset addition, we noted that an amount of £20,939 had been capitalised for a 12-month software subscription. This is not a capital item and should be treated as a prepayment. See section 7 for potential adjustment.
Unusual transactions to report	There were no unusual transaction to report.
Trustees' report disclosures	**The Trustee's report is consistent with the financial statements.**

5. Accounting and financial control systems

We are required to report to those charged with governance any significant weaknesses in the internal control environment that we have noted as part of our audit.

From the audit work performed we have noted the following weaknesses in internal control.

We have categorised our findings as follows:

Fundamental
Action is imperative to ensure that the objectives are met

Significant
Requires action to avoid exposure to significant risks in achieving objectives

Merits attention
Action is advised to enhance control or improve operational efficiency

Control area		Comment	Management response
Prepayments		The expected prepayment position at year-end per CK workings was showing a difference when compared to the year-end nominal balance. We have included a potential adjustment in section 7 to correct the position. We recommend the prepayment listing is reconciled to the nominal balance when possible.	Noted and agreed that the position will be monitored.
Reserves difference		The unrestricted reserves brought forward did not agree to the signed accounts from 2022 by £321. On investigation this related to a credit note posted into 2022 after CK receiving the TB for last year's accounts. This has been corrected in the financial statements and noted as an adjustment in Section 7. We recommend that reserves are reconciled to the signed statutory accounts upon completion.	Noted and adjustment agreed.

5. Accounting and financial control systems (cont.)

Control area		Comment	Management response
VAT		A difference still exists between the VAT return and the closing nominal balance. There has been some movement in the year, with the difference increasing to £449. This amount is trivial, and no potential adjustment has been proposed. We recommend this is investigated and resolved when possible.	Noted and agreed that difference will released in FY24.
PAYE Control		There are a number of unreconciled differences on the PAYE control account, including new items in year and those brought forward from prior years. The overall difference was £31k, of which £22k is proposed as an adjustment in Section 7. We recommend that the remaining difference of £9k is investigated and resolved when possible.	Control account to be reviewed and corrected in FY24.
Journals		It was noted that journals are posted by one individual and are not the subsequently checked by Senior Management. We recommend that any manual journals posted are checked by Senior Management.	Noted.

6. Follow up of previous year recommendations

Fundamental
Action is imperative to ensure that the objectives are met

Significant
Requires action to avoid exposure to significant risks in achieving objectives

Merits attention
Action is advised to enhance control or improve operational efficiency

Control area		Comment	Management response	Status
Purchase authorisation		We identified one instance where there was no signature on the invoice demonstrating proof of authorisation. We recommend all purchase invoices are authorised as evidence that they have been reviewed for payment.	Noted.	No such instances noted in 2023.
Reserves difference		The unrestricted reserves brought forward did not agree to the signed accounts from 2021 by £11,861. On investigation this related to a debtor suspense balance written off in the year (> 10 year old balances) which was coded against funds rather than the SOFA. This has been corrected in the financial statements and noted as an adjustment in Section 7. We recommend that reserves are reconciled to the signed statutory accounts upon completion.	Noted and adjustment agreed.	See section 5.

6. Follow up of previous year recommendations (cont.)

Control area		Comment	Management response	Status
VAT		The brought forward £202 difference between the VAT return and nominal account has not been reconciled in year. We recommend this is investigated and resolved when possible.	Noted and agreed that difference will released in FY23.	See Section 5.
PAYE Control		Whilst there were no new unreconciled differences arising on the PAYE control account, those brought forward from prior years are still present. The overall difference was £13k, £4k of which is the employment allowance – and this has been included as a potential adjustment in section 7. We recommend that the remaining difference of £9k is investigated and resolved when possible.	Control account to be reviewed and corrected in FY23.	See section 5.
Prepayments		The prepayment schedule supplied to us did not reconcile to the financial statements. The overall difference between the nominal balance and expected prepayments required is trivial so no adjustment is proposed. We recommend that the schedule of prepayments is reconciled to the nominal on a monthly basis.	Noted.	See section 5.

7. Unadjusted/adjusted misstatements

A summary of the unadjusted/adjusted misstatements identified during the course of our work is set out below.

Description	Adjusted Misstatements		Unadjusted Misstatements	
	Profit & Loss effect Dr/(CR) £	Balance Sheet effect Dr/(CR) £	Profit & Loss effect Dr/(CR) £	Balance Sheet effect Dr/(CR) £
Per Client Accounts originally posted – **(surplus)/deficit**	98,425			
Adjusted Misstatements				
Reserves correction re. credit note posted into 2022	(321)	321		
Employer NI allowances and SMP recovered	(22,391)	22,391		
Software subscription incorrectly capitalised	17,868	(17,868)		
ADJUSTED (SURPLUS) / DEFICIT	**93,581**			

7. Unadjusted/adjusted misstatements

Description	Adjusted Misstatements		Unadjusted Misstatements	
	Profit & Loss effect Dr/(CR) £	Balance Sheet effect Dr/(CR) £	Profit & Loss effect Dr/(CR) £	Balance Sheet effect Dr/(CR)
Unadjusted misstatements				
Prepayment adjustment			(2,430)	2,430
Increase audit fee accrual			3,920	(3,920)
Additional capital items identified			(1,636)	1,636
Depreciation on additions			4,008	(4,008)
After-date credit notes			1,020	(1,020)
TOTAL UNADJUSTED MISSTATEMENTS			**4,882**	**(4,882)**

8. Independence

In accordance with International Standard on Auditing (UK and Ireland) 260 "Communication with those charged with governance", there are no changes to the details of relationships between CK Audit and MOHS Workplace Health Limited that may reasonably be thought to bear on CK Audit's independence and the objectivity of the senior statutory auditor, **Wendy Davies** and the audit staff and the related safeguards from those disclosed in our audit planning letter.

MOHS WORKPLACE HEALTH LIMITED

England & Wales - Charity number 230407

Accounts

mohs
workplace health

59th Annual Report 2021-2022







Charity registration number 230407

Company registration number 00731728 (England and Wales)

MOHS WORKPLACE HEALTH LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

MOHS WORKPLACE HEALTH LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mr D A Lynam Dr L Leeming-Latham Mrs H E Hooper Dr E C McCollum Mr M J Round Dr M Cathcart Mr J A Boulton Mrs D A Jennings
Charity number	230407
Company number	00731728
Principal address	83 Birmingham Road West Bromwich West Midlands B70 6PX
Registered office	Petit House 83 Birmingham Road West Bromwich West Midlands B70 6PX
Auditor	CK Audit No 4 Castle Court 2 Castlegate Way Dudley West Midlands DY1 4RH

MOHS WORKPLACE HEALTH LIMITED

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MOHS WORKPLACE HEALTH LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The directors present their report and accounts for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The Charity's principal objectives are the promotion and advancement of Occupational Health care for all persons engaged and intending to be engaged, in industry, education and commerce.

The policies adopted to achieve these objectives have been:

1. To advance the physical and moral welfare of the working population by the prevention and cure of occupational diseases and injuries.

2. To provide services for medical treatment and for the care of sick or injured workers at their place of employment or elsewhere.

3. To undertake medical and other teaching in occupational diseases and injuries and in the promotion of occupational health.

4. To carry out research and investigation into causes of occupational diseases and injuries and into the means of promoting occupational health.

5. To assist such teaching and investigation as set out in 3 and 4 above, by grant of money, payment of fees and otherwise as the service may think fit.

There have been no changes in these policies during the year covered by this report.

Public benefit activities

MOHS's charitable purpose is the advancement of physical and emotional wellbeing of managed and ad hoc 'pay as you go' companies and their employees through the prevention and cure of occupational diseases and injuries, combined with the promotion of the general health and wellbeing of employees in the workplace.

Consequently, all of the occupational health activities that MOHS offers are beneficial for the working population and for those who have since retired.

As a company, we are regularly investing in research, investigation and teaching relating to the causes of occupational diseases and injuries as a means of promoting occupational and environmental health.

Due to the continuing COVID pandemic during this financial period, MOHS were unable to offer the usual opportunities for GP's and students from local schools, who are interested in a career in medicine, the chance to accompany MOHS representatives on workplace visits to enable them to gain first-hand experience of a leading provider of workplace health services to organisations across the UK.

People update

Arrivals - MOHS staff

Kelly McLuskie Occupational Health Advisor – New to Occupational Health but a valuable addition to the team.

Michelle Hanson – An experienced Screening Technician. Michelle has brought many transferable skills to MOHS which has assisted with adapting service delivery.

Stephanie Lloyd – Typist. Steph is an experienced typist who has greatly assisted the medical admin with compiling the OH Physicians reports

Occupational Health Physicians.

MOHS were delighted to welcome Dr Paul Grime to the position of Clinical Lead. Paul joined MOHS in November 2021 bringing with him a wealth of past experience and knowledge from varying clinical settings.

Occupational Health Doctors

Dr Gurjinder Dhadday, Dr Matthew George and Dr Gaurav Rajput – All are self-employed and so again bring with them a wealth of knowledge from their general practice work.

This brings the team of Doctors to 9, a record for MOHS which enables the waiting time for appointments to be kept to an absolute minimum.

Departures

Sadly this year saw the retirement of Dr Malcolm Cathcart, Clinical Lead Physician. Malcolm had worked for MOHS since 2001 as a senior Occupational Health Physician, with the last 9 years being the Clinical Lead. Happily Malcolm has agreed to remain as a Director of MOHS and so will continue to influence and guide us in this capacity.

Thanks

2021-2022 brought another challenging year for our staff who have had to adapt to varying levels of lockdown and all of the issues this brought with it, new processes that have been implemented, adapting to organising numerous Zoom/Team and Skype meetings along with reacting to the sharp increase in work load as our clients returned.

We would like to thank our employees for their understanding, patience and loyalty through this challenging and uncertain year. Their unfailing commitment to MOHS is one of our unique organisation’s strengths.

Achievements and performance
Client Portfolio

Due to the national shortage of nurses MOHS was unable to expand the client base as much as expected due to the lack of resources

COVID-19 continued to impact on all departments of MOHS and our clients some of whom unfortunately did not survive the pandemic. MOHS however achieved some significant new client contracts in the public, private and construction sectors.

The restrictions during the first part of the financial year allowed MOHS the opportunity to continue to streamline the service delivery to meet both MOHS and our clients expectations and requirements.

- Telephone, Skype, Zoom and Teams consultations continued and where requested will continue as part of the long term service delivery strategy. However, towards the end of the financial year once COVID-19 restrictions were lifted many clients and their employees stated a preference to return to face to face consultations. The various options available resulted in more choice for our clients and their employees.
- Once restrictions were relaxed and lifted with the implementation of strict infection control policy and correct PPE MOHS could once again commence health surveillance for our clients. The HSE also gave guidance that Respiratory testing should once again be reintroduced so long as it was performed in a safe environment.
- Mental Health courses – Clients evidenced their commitment to their employees welfare by referring their employees and agreeing to the recommendation of 6 or 8 sessions
- First Aid Training was reintroduced with reduced numbers on each course and all role play removed from the syllabus.

With the change in service delivery as itemised above MOHS returned to almost pre pandemic business levels by the end of the financial year. This was only made possible by the MOHS staff being engaged and keen for MOHS to continue to grow and prosper. All staff have a good relationship with our clients and are eager to work closely with them in assisting them wherever possible.

Quality Assurance

MOHS successfully retained the ISO9001:2015 certification held with BSI and the SEQOHS accreditation both of which are important and coveted professional standards in our industry.

The Training Department also successfully retained the CMA (Centre Managed Assessment) status for delivering First Aid at Work courses.

Staff Qualifications

Remote Hand Arm Vibration courses were attended by all new OH Advisors.
All other courses remained suspended due to the pandemic.

Occupational Health Physician Provision

All sessional Doctors who in the previous year had diverted their time to assisting the NHS returned to their regular sessions albeit in the new variety of delivery methods i.e.telephone, face to face Skype, Zoom, Teams etc. to provide expert clinical decision making and cost effective management of the clients employees.

Occupational Health Advisor / Technician provision

By the end of the financial year all clients had welcomed the reintroduction of site visits, however this was dependant on the ability to adhere to the strict infection control policy and the expectations of MOHS in protecting both our staff and their employees.

Construction medicals continued to grow and became a large part of the screening department income.

Training Department

Class numbers continued to be restricted until the social distancing guidance was lifted and additional courses continued to be run to assist the clients with ensuring that they met their legal quota.

Both trainers and students became very creative in finding ways of learning the necessary skills in a safe environment despite the role play restrictions.

The department also supported MOHS in many other ways across its range of expertise including the calibration and repair of equipment and keeping abreast of HSE changes in legislation.

Mental Health Services

Mental Health Awareness for Managers continued to be popular. Issues experienced by Managers had changed from Employees furlough and redundancy issues to fear of returning to the working environment having been isolated at home for such a length of time.

Group support sessions were adopted by some clients for their Managers to have the opportunity to discuss their issues and learn new skills in opening up conversations with Employees during monthly open sessions.

Face to face CBT sessions recommenced in a safe environment with the number of referrals increasing.

There was, and continues to be, a significant increase in demand for these, particularly those suitable for Line Managers as they face an ongoing challenge to support workers throughout the pandemic.

Third Party Referrals

MOHS continued to be the preferred Occupational Health provider for several Health & Safety consultancies, Insurance Brokers, HR and Legal Service providers who recommended our services to those of their clients with Occupational Health needs.

By reviewing the sources of new business enquiries, the second largest pathway is recommendation which all staff should feel very proud of.

Brand Management

MOHS continued to implement corporate image. Regular topical advisory/educational blogs, articles and posts were placed on the following platforms: MOHS website, Linkedin, Facebook and Twitter. This assisted in increasing our audience.

Online Activities

MOHS’s online activities continued to grow. Pay per click (PPC) advertising on Google has been used to complement website content, edited to ensure organic search engine optimisation. Social media platforms also grew in engagement and followers partly as a result of the use of publishing health blogs, particularly regarding mental health. As a result the largest amount of new business enquiries came via the internet. Promotion of MOHS’s flu vaccination clinics for the 2021-2022 flu season were very successful.

Financial review

The negative impact of Covid-19 began to lift throughout 2021-2022 with trading steadily growing throughout the Financial Year.

Services were slowly reintroduced under strict infection control restrictions and by the end of the Financial Year all services were once again being offered to MOHS' clients.

The Nursing departments struggled towards the latter part of the financial year due to the National shortage of Nurses.

MOHS continued to closely monitor expenditure to ensure that it remained financially viable

Tight fiscal control and an increase in services provided delivered a total income for the year of £1,654,554 for 2021 - 2022 compared with £1,090,988 for 2020/2021

Reserves Policy

The directors' aim is to maintain free reserves (those funds not tied up in fixed assets) that the Charity may require to sustain its operations over a period in the event of a severe curtailment of income. The amount of these reserves was increased during this financial year to take inflation into account.

These reserves along with the funds in the current account prior to lockdown proved invaluable to safeguard MOHS during the months where income was reduced.

Plans for future periods
Growth Areas

The pandemic has had an unexpected effect on working processes, with many clients and their employees now working from home.

MOHS will continue to offer all formats of consultation such as face-face, Telephone, Skype, Zoom and Teams to ensure that the client and their employees have the best fit for their needs.

MOHS also believes that the need for Mental Health services will remain with the continuing issues of employers and employees experiencing the long-term effects of the COVID pandemic.

MOHS' Resident Psychotherapist will continue to provide bespoke courses such as advice and assistance with upskilling and equipping HR professionals and line managers with the coping mechanisms to deal safely and effectively with employees who are suffering from anxiety, stress or depression.

Remote mental health training courses and support sessions have proved popular so will be continued and advertised to existing clients.

New Clients

MOHS will continue to target local employers within the West Midlands particularly those in and around the Black Country and those within the construction industry. However, due to remote working processes existing clients who operate nationally and new customers beyond the West Midlands will also be able to receive a quality service.

Digital Activity

The pandemic has dramatically affected all aspects of MOHS's business, not least its IT strategy. During lockdown and the uncertain months following lifting of restrictions MOHS reviewed and will continue to review the ways in which we deliver our services to clients. Occupational Health solutions continue to be offered at a distance, such as online video assessments, video reviews and referrals and online and web-based health assessments. These alternative methods have now been incorporated into our standard delivery model allowing us to reach more customers, particularly those at a greater distance, even following a return to more traditional practices for the majority of our clients.

MOHS will continue to develop digital solutions to enable us to compete in an ever-changing market whilst meeting our customers' diverse needs.

As part of its commitment to move to a paperless service, MOHS has commissioned a new Occupational Health Management System from market leaders, Cority. The new system will move much of the Occupational Health documentation online and into the cloud, including assessments and management referrals. There will be a section that allows customers to keep up to date with screening recalls and reports. Along with improvements to scheduling and resource management, the new system will support MOHS as it moves forward towards a modern and flexible service, offering the latest facilities to its customers.

Structure, governance and management
The charity is a company limited by guarantee. Liability of its members is not to exceed 5 pence per member.

The directors who served during the year and up to the date of signature of the financial statements were:
Mr D A Lynam
Dr L Leeming-Latham
Mrs H E Hooper
Dr E C McCollum
Mr M J Round
Dr M Cathcart
Mr J A Boulton
Mrs D A Jennings

The directors delegate the day to day running of the Charity to a management team which is headed up by the Chief Executive, Helen Hooper.

The members elect their representatives as directors.

New board members receive an induction to MOHS Workplace Health Limited and the company provides appropriate training in governance and work of the organisation.

The Charity is run from premises in West Bromwich which provide consulting rooms, a psychology suite, training rooms and houses the centre of administration. Some of the services are delivered here by our Occupational Health Physicians, Advisors and Technicians. The majority of Occupational Health provision continues to be undertaken at client's premises although some are performed remotely.

First Aid at Work Training and Health and Safety provision are provided at our West Bromwich premises and also at clients' premises, on request.

The Directors have assessed the major risks to which the Charity is exposed and have introduced systems to mitigate foreseeable consequences of the major risks.

Auditor
In accordance with the company's articles, a resolution proposing that CK Audit be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor
Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the charitable company's auditor is unaware.

They have further confirmed that they have taken all appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This concludes the directors' report for this financial year: 2021-2022.

On behalf of the directors

Mr D A Lynam
Chairman

13 October 2022

MOHS WORKPLACE HEALTH LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The directors, who also act as trustees for the charitable activities of MOHS Workplace Health Limited, are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

MOHS WORKPLACE HEALTH LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE DIRECTORS OF MOHS WORKPLACE HEALTH LIMITED

Opinion

We have audited the financial statements of MOHS Workplace Health Limited (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

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

Responsibilities of directors

As explained more fully in the statement of trustees' responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identified and assessed the risks of material misstatement of the financial statements, in respect of irregularities whether due to fraud or error, or non compliance with laws and regulations and then designed and performed audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the Charity by discussion and enquiry with the directors and management team and our general knowledge and experience of the charity.

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation, data protection, employment, and health and safety legislation;

We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management, reviewing correspondence with relevant regulators.

Audit response to risks identified

We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed included but were not limited to:

- Discussions with directors and management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Confirming our understanding of controls by performing a walk through test or observation and enquiry;
- Performing analytical procedures to identify any unusual or unexpected relationships;
- Challenging assumptions and judgements made by management in accounting for long term construction contracts including recognition of income and estimation of costs to complete;
- Identifying and testing journal entries;
- Reviewing unusual or unexpected transactions; and
- Agreeing the financial statement disclosures to underlying supporting documentation.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Wendy Davies (Senior Statutory Auditor)
for and on behalf of CK Audit

13 September 2022

Chartered Accountants
Statutory Auditor

No 4 Castle Court 2
Castlegate Way
Dudley
West Midlands
DY1 4RH

MOHS WORKPLACE HEALTH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Endowment funds 2022 £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	**3**	10,253	-	10,253	308,820
Charitable activities	**4**	1,654,554	-	1,654,554	1,090,988
Investments	**5**	28	-	28	64
Total income		1,664,835	-	1,664,835	1,399,872
Expenditure on:					
Charitable activities	**6**	1,608,618	-	1,608,618	1,576,481
Net income/(expenditure) for the year/ Net movement in funds		56,217	-	56,217	(176,609)
Fund balances at 1 April 2021		1,467,280	40,172	1,507,452	1,684,061
Fund balances at 31 March 2022		1,523,497	40,172	1,563,669	1,507,452

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

MOHS WORKPLACE HEALTH LIMITED

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	**10**		1,034,415		1,103,611
Current assets					
Debtors	**12**	294,448		244,274	
Cash at bank and in hand		401,091		393,251	
		695,539		637,525	
Creditors: amounts falling due within one year	**14**	(166,285)		(233,684)	
Net current assets			529,254		403,841
Total assets less current liabilities			1,563,669		1,507,452
Capital funds					
Endowment funds - general			40,172		40,172
Income funds					
Unrestricted funds					
General unrestricted funds		1,511,166		1,454,949	
Revaluation reserve		12,331		12,331	
			1,523,497		1,467,280
			1,563,669		1,507,452

The financial statements were approved by the Directors on 13 September 2022

Mr D A Lynam
Trustee

Company registration number 00731728

MOHS WORKPLACE HEALTH LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**18**		110,131		(35,999)
Investing activities					
Purchase of tangible fixed assets		(2,318)		-	
Proceeds on disposal of tangible fixed assets		-		200	
Interest received		28		64	
Net cash (used in)/generated from investing activities			(2,290)		264
Financing activities					
Proceeds of new bank loans		-		100,000	
Repayment of bank loans		(100,000)		-	
Net cash (used in)/generated from financing activities			(100,000)		100,000
Net increase in cash and cash equivalents			7,841		64,265
Cash and cash equivalents at beginning of year			393,251		328,986
Cash and cash equivalents at end of year			401,091		393,251

1 Accounting policies

Charity information

MOHS Workplace Health Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Petit House, 83 Birmingham Road, West Bromwich, West Midlands, B70 6PX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties at fair value. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of freehold property at market value.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.3 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.4 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised on an accrual basis as a liability is incurred. The company operates a partially exempt vat scheme. Irrecoverable vat is written off in the year as an administrative expense.

1 Accounting policies **(Continued)**

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% straight line
Plant and machinery	25% straight line
Fixtures, fittings & equipment	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Properties whose fair value can be measured reliably are held under the revaluation model and are carried at a revalued amount, plus any additions after the last obtained professional valuation, less any subsequent accumulated depreciation. The fair value is reviewed on an annual basis by the Trustees.

Revaluation gains and losses are recognised in other recognised gains and losses and accumulated in equity, except to the extent that a revaluation gain reverses a revaluation loss previously recognised in net income/ (expenditure) or a revaluation loss exceeds the accumulated revaluation gains recognised in equity; such gains and loss are recognised in the SOFA for the year.

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

1.11 Debtors

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

1.12 Creditors and provisions

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Critical accounting estimates and judgements (Continued)

Key sources of estimation uncertainty

Tangible fixed assets
The useful economic lives of non-current assets (excluding property) have been derived from the judgement of the Directors, using their best estimate of write-down period.

Bad debts
A bad debt provision is set up when the likelihood of recovering the debt is diminished. The level of provision will be based on any current repayment plan entered into and which is being adhered to by the debtor, together with an estimate of the likelihood of the amounts due being fully recovered.

Property valuation
Land and buildings are valued based on the last professional valuation carried out in August 2017 adjusted for additions and depreciation since that date. The directors do not consider the current market value to be materially different to the net book value.

3 Donations and legacies

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
CJRS government grants	10,253	308,820

4 Charitable activities

	2022 £	2021 £
Income from occupational health services	1,654,554	1,090,988

5 Investments

	Unrestricted funds 2022 £	Total 2021 £
Interest receivable	28	64

6 Charitable activities

	Workplace Health Service 2022 £	Workplace Health Service 2021 £
Staff costs	417,771	555,544
Depreciation and impairment	8,933	9,008
Direct costs	110,629	81,522
Consultants	359,196	244,961
Staff training	550	-
Cars	26,052	13,297
	923,131	904,332
Share of support costs (see note 7)	603,917	592,153
Share of governance costs (see note 7)	81,570	79,996
	1,608,618	1,576,481

7 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Staff costs	352,446	68,162	420,608	460,787
Depreciation	62,582	-	62,582	61,847
Premises	90,112	-	90,112	87,357
Phone/postage	22,104	-	22,104	20,582
Marketing	12,965	-	12,965	8,866
Laundry	14,498	-	14,498	7,620
Other staff costs	18,181	-	18,181	60
Unrecovered VAT	25,544	-	25,544	17,344
Bad debts	(34)	-	(34)	(8,491)
Sundries	3,751	-	3,751	1,645
Bank charges	1,768	-	1,768	1,448
Audit fees	-	6,275	6,275	6,275
Legal and professional	-	7,133	7,133	6,809
	603,917	81,570	685,487	672,149
Analysed between				
Charitable activities	603,918	81,570	685,487	672,149

Governance costs includes payments to the auditors of £6,275 (2021- £6,275) for audit fees.

8 Directors

The Articles of Association were amended in the year to 31 March 2011 to enable employees to be appointed to the Board. The remuneration of these directors relate to their roles as employees, they are not remunerated for the role as directors.

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Doctors	1	1
Management	1	1
Administration	10	9
Health Screen Technicians	2	4
Health & Safety Trainers	2	3
Occupational Health Advisors	7	11
Marketing	1	1
Total	24	30

Employment costs	2022 £	2021 £
Wages and salaries	736,487	902,287
Social security costs	71,260	76,852
Other pension costs	30,632	37,192
	838,379	1,016,331

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2022 Number	2021 Number
£60,001 to £70,000	1	-

Of the employees whose emoluments exceed £60,000, 1 has retirement benefits accruing under defined benefit pension schemes.

10 Tangible fixed assets

	Land and buildings	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
Cost or valuation					
At 1 April 2021	1,037,522	136,203	491,568	104,693	1,769,986
Additions	-	1,115	1,203	-	2,318
At 31 March 2022	1,037,522	137,318	492,771	104,693	1,772,304
Depreciation and impairment					
At 1 April 2021	57,651	130,778	391,748	86,198	666,375
Depreciation charged in the year	16,285	2,712	46,296	6,221	71,514
At 31 March 2022	73,936	133,490	438,044	92,419	737,889
Carrying amount					
At 31 March 2022	963,586	3,828	54,727	12,274	1,034,415
At 31 March 2021	979,871	5,425	99,820	18,495	1,103,611

Land and buildings are valued based on the last professional valuation carried out in August 2017 adjusted for additions and depreciation since that date. The directors do not consider the current market value to be materially different to the net book value.

At 31 March 2022, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £951,254 (2021 - £967,539).

11 Financial instruments

	2022	2021
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	291,167	243,187
Carrying amount of financial liabilities		
Measured at amortised cost	109,519	185,596

12 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Trade debtors	291,167	243,187
Prepayments and accrued income	3,281	1,087
	294,448	244,274

13 Loans and overdrafts

	2022	2021
	£	£
Bank loans	-	100,000
Payable within one year	-	100,000

14 Creditors: amounts falling due within one year

	Notes	2022	2021
		£	£
Bank loans	13	-	100,000
Other taxation and social security		56,766	48,088
Trade creditors		94,719	70,058
Accruals and deferred income		14,800	15,538
		166,285	233,684

15 Analysis of net assets between funds

	Unrestricted funds 2022	Endowment funds 2022	Total 2022	Unrestricted funds 2021	Endowment funds 2021	Total 2021
	£	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:						
Tangible assets	994,243	40,172	1,074,587	1,103,611	40,172	1,143,783
Current assets/(liabilities)	529,254	-	529,254	403,841	-	403,841
	1,523,497	40,172	1,603,841	1,507,452	40,172	1,547,624

16 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022	2021
	£	£
Within one year	2,779	2,886
Between two and five years	9,958	-
	12,737	2,886

The operating leases represent leases from third parties. The leases are negotiated over terms of 3 - 5 years and rentals are fixed for that time.

17 Related party transactions

Remuneration of key management personnel

During the year the charity entered into the following transactions with related parties:

	2022	2021
	£	£
Aggregate compensation	130,196	121,774

Included in the above is the Chief Executive and the Chief Occupational Health Advisor.

Transactions with related parties

During the year one of the directors invoiced MOHS Workplace Health Limited for consultant services to the value of £38,701 (2021 - £17,627). At the year-end a balance of £4,432 (2021 - £2,594) was owed to one of the directors.

Another director invoiced the Company for consultant services to the value of £42,218 (2021 - £56,634). At the year-end a balance of £0 (2021 - £5,986) was owed to one of the directors.

18	Cash generated from operations	2022	2021
		£	£
	Surplus/(deficit) for the year	56,217	(176,609)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(28)	(64)
	(Gain)/loss on disposal of tangible fixed assets	-	192
	Depreciation and impairment of tangible fixed assets	71,515	70,663
	Movements in working capital:		
	(Increase)/decrease in debtors	(50,174)	79,064
	Increase/(decrease) in creditors	32,601	(9,245)
	Cash generated from/(absorbed by) operations	110,131	(35,999)

19 Analysis of changes in net funds

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	393,251	7,840	401,091
Loans falling due within one year	(100,000)	100,000	-
	293,251	107,840	401,091

mohs
workplace health

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MOHS Workplace Health Ltd I 83 Birmingham Road I West Bromwich B70 6PX

Bringing health to life

Charity no 230407

mohs
workplace health

59th Annual Report 2021-2022







Charity registration number 230407

Company registration number 00731728 (England and Wales)

MOHS WORKPLACE HEALTH LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

MOHS WORKPLACE HEALTH LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mr D A Lynam Dr L Leeming-Latham Mrs H E Hooper Dr E C McCollum Mr M J Round Dr M Cathcart Mr J A Boulton Mrs D A Jennings
Charity number	230407
Company number	00731728
Principal address	83 Birmingham Road West Bromwich West Midlands B70 6PX
Registered office	Petit House 83 Birmingham Road West Bromwich West Midlands B70 6PX
Auditor	CK Audit No 4 Castle Court 2 Castlegate Way Dudley West Midlands DY1 4RH

MOHS WORKPLACE HEALTH LIMITED

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MOHS WORKPLACE HEALTH LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The directors present their report and accounts for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The Charity's principal objectives are the promotion and advancement of Occupational Health care for all persons engaged and intending to be engaged, in industry, education and commerce.

The policies adopted to achieve these objectives have been:

1. To advance the physical and moral welfare of the working population by the prevention and cure of occupational diseases and injuries.

2. To provide services for medical treatment and for the care of sick or injured workers at their place of employment or elsewhere.

3. To undertake medical and other teaching in occupational diseases and injuries and in the promotion of occupational health.

4. To carry out research and investigation into causes of occupational diseases and injuries and into the means of promoting occupational health.

5. To assist such teaching and investigation as set out in 3 and 4 above, by grant of money, payment of fees and otherwise as the service may think fit.

There have been no changes in these policies during the year covered by this report.

Public benefit activities

MOHS's charitable purpose is the advancement of physical and emotional wellbeing of managed and ad hoc 'pay as you go' companies and their employees through the prevention and cure of occupational diseases and injuries, combined with the promotion of the general health and wellbeing of employees in the workplace.

Consequently, all of the occupational health activities that MOHS offers are beneficial for the working population and for those who have since retired.

As a company, we are regularly investing in research, investigation and teaching relating to the causes of occupational diseases and injuries as a means of promoting occupational and environmental health.

Due to the continuing COVID pandemic during this financial period, MOHS were unable to offer the usual opportunities for GP's and students from local schools, who are interested in a career in medicine, the chance to accompany MOHS representatives on workplace visits to enable them to gain first-hand experience of a leading provider of workplace health services to organisations across the UK.

People update

Arrivals - MOHS staff

Kelly McLuskie Occupational Health Advisor – New to Occupational Health but a valuable addition to the team.

Michelle Hanson – An experienced Screening Technician. Michelle has brought many transferable skills to MOHS which has assisted with adapting service delivery.

Stephanie Lloyd – Typist. Steph is an experienced typist who has greatly assisted the medical admin with compiling the OH Physicians reports

Occupational Health Physicians.

MOHS were delighted to welcome Dr Paul Grime to the position of Clinical Lead. Paul joined MOHS in November 2021 bringing with him a wealth of past experience and knowledge from varying clinical settings.

Occupational Health Doctors

Dr Gurjinder Dhadday, Dr Matthew George and Dr Gaurav Rajput – All are self-employed and so again bring with them a wealth of knowledge from their general practice work.

This brings the team of Doctors to 9, a record for MOHS which enables the waiting time for appointments to be kept to an absolute minimum.

Departures

Sadly this year saw the retirement of Dr Malcolm Cathcart, Clinical Lead Physician. Malcolm had worked for MOHS since 2001 as a senior Occupational Health Physician, with the last 9 years being the Clinical Lead. Happily Malcolm has agreed to remain as a Director of MOHS and so will continue to influence and guide us in this capacity.

Thanks

2021-2022 brought another challenging year for our staff who have had to adapt to varying levels of lockdown and all of the issues this brought with it, new processes that have been implemented, adapting to organising numerous Zoom/Team and Skype meetings along with reacting to the sharp increase in work load as our clients returned.

We would like to thank our employees for their understanding, patience and loyalty through this challenging and uncertain year. Their unfailing commitment to MOHS is one of our unique organisation’s strengths.

Achievements and performance
Client Portfolio

Due to the national shortage of nurses MOHS was unable to expand the client base as much as expected due to the lack of resources

COVID-19 continued to impact on all departments of MOHS and our clients some of whom unfortunately did not survive the pandemic. MOHS however achieved some significant new client contracts in the public, private and construction sectors.

The restrictions during the first part of the financial year allowed MOHS the opportunity to continue to streamline the service delivery to meet both MOHS and our clients expectations and requirements.

- Telephone, Skype, Zoom and Teams consultations continued and where requested will continue as part of the long term service delivery strategy. However, towards the end of the financial year once COVID-19 restrictions were lifted many clients and their employees stated a preference to return to face to face consultations. The various options available resulted in more choice for our clients and their employees.
- Once restrictions were relaxed and lifted with the implementation of strict infection control policy and correct PPE MOHS could once again commence health surveillance for our clients. The HSE also gave guidance that Respiratory testing should once again be reintroduced so long as it was performed in a safe environment.
- Mental Health courses – Clients evidenced their commitment to their employees welfare by referring their employees and agreeing to the recommendation of 6 or 8 sessions
- First Aid Training was reintroduced with reduced numbers on each course and all role play removed from the syllabus.

With the change in service delivery as itemised above MOHS returned to almost pre pandemic business levels by the end of the financial year. This was only made possible by the MOHS staff being engaged and keen for MOHS to continue to grow and prosper. All staff have a good relationship with our clients and are eager to work closely with them in assisting them wherever possible.

Quality Assurance

MOHS successfully retained the ISO9001:2015 certification held with BSI and the SEQOHS accreditation both of which are important and coveted professional standards in our industry.

The Training Department also successfully retained the CMA (Centre Managed Assessment) status for delivering First Aid at Work courses.

Staff Qualifications

Remote Hand Arm Vibration courses were attended by all new OH Advisors.
All other courses remained suspended due to the pandemic.

Occupational Health Physician Provision

All sessional Doctors who in the previous year had diverted their time to assisting the NHS returned to their regular sessions albeit in the new variety of delivery methods i.e.telephone, face to face Skype, Zoom, Teams etc. to provide expert clinical decision making and cost effective management of the clients employees.

Occupational Health Advisor / Technician provision

By the end of the financial year all clients had welcomed the reintroduction of site visits, however this was dependant on the ability to adhere to the strict infection control policy and the expectations of MOHS in protecting both our staff and their employees.

Construction medicals continued to grow and became a large part of the screening department income.

Training Department

Class numbers continued to be restricted until the social distancing guidance was lifted and additional courses continued to be run to assist the clients with ensuring that they met their legal quota.

Both trainers and students became very creative in finding ways of learning the necessary skills in a safe environment despite the role play restrictions.

The department also supported MOHS in many other ways across its range of expertise including the calibration and repair of equipment and keeping abreast of HSE changes in legislation.

Mental Health Services

Mental Health Awareness for Managers continued to be popular. Issues experienced by Managers had changed from Employees furlough and redundancy issues to fear of returning to the working environment having been isolated at home for such a length of time.

Group support sessions were adopted by some clients for their Managers to have the opportunity to discuss their issues and learn new skills in opening up conversations with Employees during monthly open sessions.

Face to face CBT sessions recommenced in a safe environment with the number of referrals increasing.

There was, and continues to be, a significant increase in demand for these, particularly those suitable for Line Managers as they face an ongoing challenge to support workers throughout the pandemic.

Third Party Referrals

MOHS continued to be the preferred Occupational Health provider for several Health & Safety consultancies, Insurance Brokers, HR and Legal Service providers who recommended our services to those of their clients with Occupational Health needs.

By reviewing the sources of new business enquiries, the second largest pathway is recommendation which all staff should feel very proud of.

Brand Management

MOHS continued to implement corporate image. Regular topical advisory/educational blogs, articles and posts were placed on the following platforms: MOHS website, Linkedin, Facebook and Twitter. This assisted in increasing our audience.

Online Activities

MOHS’s online activities continued to grow. Pay per click (PPC) advertising on Google has been used to complement website content, edited to ensure organic search engine optimisation. Social media platforms also grew in engagement and followers partly as a result of the use of publishing health blogs, particularly regarding mental health. As a result the largest amount of new business enquiries came via the internet. Promotion of MOHS’s flu vaccination clinics for the 2021-2022 flu season were very successful.

Financial review

The negative impact of Covid-19 began to lift throughout 2021-2022 with trading steadily growing throughout the Financial Year.

Services were slowly reintroduced under strict infection control restrictions and by the end of the Financial Year all services were once again being offered to MOHS' clients.

The Nursing departments struggled towards the latter part of the financial year due to the National shortage of Nurses.

MOHS continued to closely monitor expenditure to ensure that it remained financially viable

Tight fiscal control and an increase in services provided delivered a total income for the year of £1,654,554 for 2021 - 2022 compared with £1,090,988 for 2020/2021

Reserves Policy

The directors' aim is to maintain free reserves (those funds not tied up in fixed assets) that the Charity may require to sustain its operations over a period in the event of a severe curtailment of income. The amount of these reserves was increased during this financial year to take inflation into account.

These reserves along with the funds in the current account prior to lockdown proved invaluable to safeguard MOHS during the months where income was reduced.

Plans for future periods
Growth Areas

The pandemic has had an unexpected effect on working processes, with many clients and their employees now working from home.

MOHS will continue to offer all formats of consultation such as face-face, Telephone, Skype, Zoom and Teams to ensure that the client and their employees have the best fit for their needs.

MOHS also believes that the need for Mental Health services will remain with the continuing issues of employers and employees experiencing the long-term effects of the COVID pandemic.

MOHS' Resident Psychotherapist will continue to provide bespoke courses such as advice and assistance with upskilling and equipping HR professionals and line managers with the coping mechanisms to deal safely and effectively with employees who are suffering from anxiety, stress or depression.

Remote mental health training courses and support sessions have proved popular so will be continued and advertised to existing clients.

New Clients

MOHS will continue to target local employers within the West Midlands particularly those in and around the Black Country and those within the construction industry. However, due to remote working processes existing clients who operate nationally and new customers beyond the West Midlands will also be able to receive a quality service.

Digital Activity

The pandemic has dramatically affected all aspects of MOHS's business, not least its IT strategy. During lockdown and the uncertain months following lifting of restrictions MOHS reviewed and will continue to review the ways in which we deliver our services to clients. Occupational Health solutions continue to be offered at a distance, such as online video assessments, video reviews and referrals and online and web-based health assessments. These alternative methods have now been incorporated into our standard delivery model allowing us to reach more customers, particularly those at a greater distance, even following a return to more traditional practices for the majority of our clients.

MOHS will continue to develop digital solutions to enable us to compete in an ever-changing market whilst meeting our customers' diverse needs.

As part of its commitment to move to a paperless service, MOHS has commissioned a new Occupational Health Management System from market leaders, Cority. The new system will move much of the Occupational Health documentation online and into the cloud, including assessments and management referrals. There will be a section that allows customers to keep up to date with screening recalls and reports. Along with improvements to scheduling and resource management, the new system will support MOHS as it moves forward towards a modern and flexible service, offering the latest facilities to its customers.

Structure, governance and management
The charity is a company limited by guarantee. Liability of its members is not to exceed 5 pence per member.

The directors who served during the year and up to the date of signature of the financial statements were:
Mr D A Lynam
Dr L Leeming-Latham
Mrs H E Hooper
Dr E C McCollum
Mr M J Round
Dr M Cathcart
Mr J A Boulton
Mrs D A Jennings

The directors delegate the day to day running of the Charity to a management team which is headed up by the Chief Executive, Helen Hooper.

The members elect their representatives as directors.

New board members receive an induction to MOHS Workplace Health Limited and the company provides appropriate training in governance and work of the organisation.

The Charity is run from premises in West Bromwich which provide consulting rooms, a psychology suite, training rooms and houses the centre of administration. Some of the services are delivered here by our Occupational Health Physicians, Advisors and Technicians. The majority of Occupational Health provision continues to be undertaken at client's premises although some are performed remotely.

First Aid at Work Training and Health and Safety provision are provided at our West Bromwich premises and also at clients' premises, on request.

The Directors have assessed the major risks to which the Charity is exposed and have introduced systems to mitigate foreseeable consequences of the major risks.

Auditor
In accordance with the company's articles, a resolution proposing that CK Audit be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor
Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the charitable company's auditor is unaware.

They have further confirmed that they have taken all appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This concludes the directors' report for this financial year: 2021-2022.

On behalf of the directors

Mr D A Lynam
Chairman

13 October 2022

MOHS WORKPLACE HEALTH LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The directors, who also act as trustees for the charitable activities of MOHS Workplace Health Limited, are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

MOHS WORKPLACE HEALTH LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE DIRECTORS OF MOHS WORKPLACE HEALTH LIMITED

Opinion

We have audited the financial statements of MOHS Workplace Health Limited (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

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

Responsibilities of directors

As explained more fully in the statement of trustees' responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identified and assessed the risks of material misstatement of the financial statements, in respect of irregularities whether due to fraud or error, or non compliance with laws and regulations and then designed and performed audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the Charity by discussion and enquiry with the directors and management team and our general knowledge and experience of the charity.

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation, data protection, employment, and health and safety legislation;

We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management, reviewing correspondence with relevant regulators.

Audit response to risks identified

We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed included but were not limited to:

- Discussions with directors and management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Confirming our understanding of controls by performing a walk through test or observation and enquiry;
- Performing analytical procedures to identify any unusual or unexpected relationships;
- Challenging assumptions and judgements made by management in accounting for long term construction contracts including recognition of income and estimation of costs to complete;
- Identifying and testing journal entries;
- Reviewing unusual or unexpected transactions; and
- Agreeing the financial statement disclosures to underlying supporting documentation.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Wendy Davies (Senior Statutory Auditor)
for and on behalf of CK Audit

13 September 2022

Chartered Accountants
Statutory Auditor

No 4 Castle Court 2
Castlegate Way
Dudley
West Midlands
DY1 4RH

MOHS WORKPLACE HEALTH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Endowment funds 2022 £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	**3**	10,253	-	10,253	308,820
Charitable activities	**4**	1,654,554	-	1,654,554	1,090,988
Investments	**5**	28	-	28	64
Total income		1,664,835	-	1,664,835	1,399,872
Expenditure on:					
Charitable activities	**6**	1,608,618	-	1,608,618	1,576,481
Net income/(expenditure) for the year/ Net movement in funds		56,217	-	56,217	(176,609)
Fund balances at 1 April 2021		1,467,280	40,172	1,507,452	1,684,061
Fund balances at 31 March 2022		1,523,497	40,172	1,563,669	1,507,452

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

MOHS WORKPLACE HEALTH LIMITED

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	**10**		1,034,415		1,103,611
Current assets					
Debtors	**12**	294,448		244,274	
Cash at bank and in hand		401,091		393,251	
		695,539		637,525	
Creditors: amounts falling due within one year	**14**	(166,285)		(233,684)	
Net current assets			529,254		403,841
Total assets less current liabilities			1,563,669		1,507,452
Capital funds					
Endowment funds - general			40,172		40,172
Income funds					
Unrestricted funds					
General unrestricted funds		1,511,166		1,454,949	
Revaluation reserve		12,331		12,331	
			1,523,497		1,467,280
			1,563,669		1,507,452

The financial statements were approved by the Directors on 13 September 2022

Mr D A Lynam
Trustee

Company registration number 00731728

MOHS WORKPLACE HEALTH LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**18**		110,131		(35,999)
Investing activities					
Purchase of tangible fixed assets		(2,318)		-	
Proceeds on disposal of tangible fixed assets		-		200	
Interest received		28		64	
Net cash (used in)/generated from investing activities			(2,290)		264
Financing activities					
Proceeds of new bank loans		-		100,000	
Repayment of bank loans		(100,000)		-	
Net cash (used in)/generated from financing activities			(100,000)		100,000
Net increase in cash and cash equivalents			7,841		64,265
Cash and cash equivalents at beginning of year			393,251		328,986
Cash and cash equivalents at end of year			401,091		393,251

1 Accounting policies

Charity information

MOHS Workplace Health Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Petit House, 83 Birmingham Road, West Bromwich, West Midlands, B70 6PX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties at fair value. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of freehold property at market value.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.3 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.4 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised on an accrual basis as a liability is incurred. The company operates a partially exempt vat scheme. Irrecoverable vat is written off in the year as an administrative expense.

1 Accounting policies **(Continued)**

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% straight line
Plant and machinery	25% straight line
Fixtures, fittings & equipment	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Properties whose fair value can be measured reliably are held under the revaluation model and are carried at a revalued amount, plus any additions after the last obtained professional valuation, less any subsequent accumulated depreciation. The fair value is reviewed on an annual basis by the Trustees.

Revaluation gains and losses are recognised in other recognised gains and losses and accumulated in equity, except to the extent that a revaluation gain reverses a revaluation loss previously recognised in net income/ (expenditure) or a revaluation loss exceeds the accumulated revaluation gains recognised in equity; such gains and loss are recognised in the SOFA for the year.

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

1.11 Debtors

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

1.12 Creditors and provisions

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Critical accounting estimates and judgements (Continued)

Key sources of estimation uncertainty

Tangible fixed assets
The useful economic lives of non-current assets (excluding property) have been derived from the judgement of the Directors, using their best estimate of write-down period.

Bad debts
A bad debt provision is set up when the likelihood of recovering the debt is diminished. The level of provision will be based on any current repayment plan entered into and which is being adhered to by the debtor, together with an estimate of the likelihood of the amounts due being fully recovered.

Property valuation
Land and buildings are valued based on the last professional valuation carried out in August 2017 adjusted for additions and depreciation since that date. The directors do not consider the current market value to be materially different to the net book value.

3 Donations and legacies

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
CJRS government grants	10,253	308,820

4 Charitable activities

	2022 £	2021 £
Income from occupational health services	1,654,554	1,090,988

5 Investments

	Unrestricted funds 2022 £	Total 2021 £
Interest receivable	28	64

6 Charitable activities

	Workplace Health Service 2022 £	Workplace Health Service 2021 £
Staff costs	417,771	555,544
Depreciation and impairment	8,933	9,008
Direct costs	110,629	81,522
Consultants	359,196	244,961
Staff training	550	-
Cars	26,052	13,297
	923,131	904,332
Share of support costs (see note 7)	603,917	592,153
Share of governance costs (see note 7)	81,570	79,996
	1,608,618	1,576,481

7 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Staff costs	352,446	68,162	420,608	460,787
Depreciation	62,582	-	62,582	61,847
Premises	90,112	-	90,112	87,357
Phone/postage	22,104	-	22,104	20,582
Marketing	12,965	-	12,965	8,866
Laundry	14,498	-	14,498	7,620
Other staff costs	18,181	-	18,181	60
Unrecovered VAT	25,544	-	25,544	17,344
Bad debts	(34)	-	(34)	(8,491)
Sundries	3,751	-	3,751	1,645
Bank charges	1,768	-	1,768	1,448
Audit fees	-	6,275	6,275	6,275
Legal and professional	-	7,133	7,133	6,809
	603,917	81,570	685,487	672,149
Analysed between				
Charitable activities	603,918	81,570	685,487	672,149

Governance costs includes payments to the auditors of £6,275 (2021- £6,275) for audit fees.

8 Directors

The Articles of Association were amended in the year to 31 March 2011 to enable employees to be appointed to the Board. The remuneration of these directors relate to their roles as employees, they are not remunerated for the role as directors.

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Doctors	1	1
Management	1	1
Administration	10	9
Health Screen Technicians	2	4
Health & Safety Trainers	2	3
Occupational Health Advisors	7	11
Marketing	1	1
Total	24	30

Employment costs	2022 £	2021 £
Wages and salaries	736,487	902,287
Social security costs	71,260	76,852
Other pension costs	30,632	37,192
	838,379	1,016,331

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2022 Number	2021 Number
£60,001 to £70,000	1	-

Of the employees whose emoluments exceed £60,000, 1 has retirement benefits accruing under defined benefit pension schemes.

10 Tangible fixed assets

	Land and buildings	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
Cost or valuation					
At 1 April 2021	1,037,522	136,203	491,568	104,693	1,769,986
Additions	-	1,115	1,203	-	2,318
At 31 March 2022	1,037,522	137,318	492,771	104,693	1,772,304
Depreciation and impairment					
At 1 April 2021	57,651	130,778	391,748	86,198	666,375
Depreciation charged in the year	16,285	2,712	46,296	6,221	71,514
At 31 March 2022	73,936	133,490	438,044	92,419	737,889
Carrying amount					
At 31 March 2022	963,586	3,828	54,727	12,274	1,034,415
At 31 March 2021	979,871	5,425	99,820	18,495	1,103,611

Land and buildings are valued based on the last professional valuation carried out in August 2017 adjusted for additions and depreciation since that date. The directors do not consider the current market value to be materially different to the net book value.

At 31 March 2022, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £951,254 (2021 - £967,539).

11 Financial instruments

	2022	2021
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	291,167	243,187
Carrying amount of financial liabilities		
Measured at amortised cost	109,519	185,596

12 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Trade debtors	291,167	243,187
Prepayments and accrued income	3,281	1,087
	294,448	244,274

13 Loans and overdrafts

	2022	2021
	£	£
Bank loans	-	100,000
Payable within one year	-	100,000

14 Creditors: amounts falling due within one year

	Notes	2022	2021
		£	£
Bank loans	13	-	100,000
Other taxation and social security		56,766	48,088
Trade creditors		94,719	70,058
Accruals and deferred income		14,800	15,538
		166,285	233,684

15 Analysis of net assets between funds

	Unrestricted funds 2022	Endowment funds 2022	Total 2022	Unrestricted funds 2021	Endowment funds 2021	Total 2021
	£	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:						
Tangible assets	994,243	40,172	1,074,587	1,103,611	40,172	1,143,783
Current assets/(liabilities)	529,254	-	529,254	403,841	-	403,841
	1,523,497	40,172	1,603,841	1,507,452	40,172	1,547,624

16 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022	2021
	£	£
Within one year	2,779	2,886
Between two and five years	9,958	-
	12,737	2,886

The operating leases represent leases from third parties. The leases are negotiated over terms of 3 - 5 years and rentals are fixed for that time.

17 Related party transactions

Remuneration of key management personnel

During the year the charity entered into the following transactions with related parties:

	2022	2021
	£	£
Aggregate compensation	130,196	121,774

Included in the above is the Chief Executive and the Chief Occupational Health Advisor.

Transactions with related parties

During the year one of the directors invoiced MOHS Workplace Health Limited for consultant services to the value of £38,701 (2021 - £17,627). At the year-end a balance of £4,432 (2021 - £2,594) was owed to one of the directors.

Another director invoiced the Company for consultant services to the value of £42,218 (2021 - £56,634). At the year-end a balance of £0 (2021 - £5,986) was owed to one of the directors.

18	Cash generated from operations	2022	2021
		£	£
	Surplus/(deficit) for the year	56,217	(176,609)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(28)	(64)
	(Gain)/loss on disposal of tangible fixed assets	-	192
	Depreciation and impairment of tangible fixed assets	71,515	70,663
	Movements in working capital:		
	(Increase)/decrease in debtors	(50,174)	79,064
	Increase/(decrease) in creditors	32,601	(9,245)
	Cash generated from/(absorbed by) operations	110,131	(35,999)

19 Analysis of changes in net funds

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	393,251	7,840	401,091
Loans falling due within one year	(100,000)	100,000	-
	293,251	107,840	401,091

mohs
workplace health

info@mohs.co.uk I 0121 601 4041 I mohs.co.uk

MOHS Workplace Health Ltd I 83 Birmingham Road I West Bromwich B70 6PX

Bringing health to life

Charity no 230407



MOHS Workplace Health Limited
Audit Summary Memorandum
Year Ended 31st March 2022

Approved by .....

Date ...13th October 2022.....

Castle Court 2, Castlegate Way, Dudley DY1 4RH

www.ckca.co.uk

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1. Executive summary
2. Financial review
3. Audit approach and audit risks
4. Accounting practices and financial reporting
5. Accounting and financial control systems
6. Follow up of previous year recommendations
7. Unadjusted/adjusted misstatements
8. Independence

We would point out that the matters dealt with in this report came to our attention during the conduct of our normal audit procedures which are designed primarily for the purpose of expressing an opinion on financial statements of MOHS Workplace Health Limited.

This report has been prepared for the sole use of the management of MOHS Workplace Health Limited and must not be disclosed to any third party, or quoted or referred to, without our written consent. No responsibility is assumed to any other person in respect of this report.

1. Executive Summary

As auditors we are required under the International Standards on Auditing 260 (ISA 260) to communicate matters arising from the audit of the financial statements to those charged with governance.

The purpose of this memorandum is to record the overall results of our work and to highlight those matters that came to our attention during the audit.

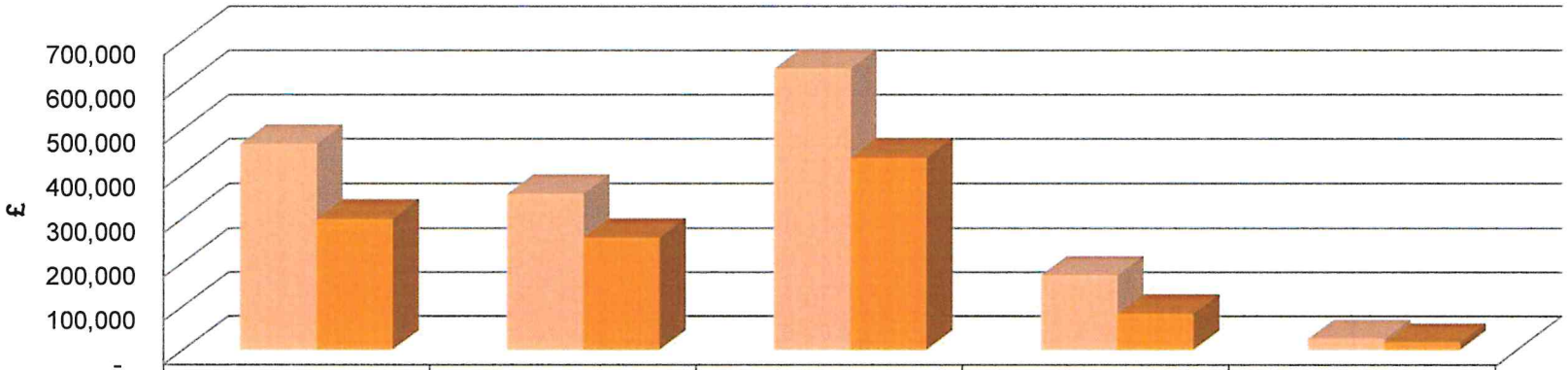
Financial review	Total income net of CJRS claims for the Charity has risen by £564k as a result of loosening lockdown restrictions. The growth in total income is restricted to £265k due to the Charity being supported by CJRS claims in the previous year of £308k (2022: £10k). A net surplus has been achieved in year of £56,217 compared to a deficit of £176,609 for 2021.
Key risks and audit approach	A summary of key audit risks and mitigating procedures is included in Section 3.
Accounting policies and practices	Discussions in relation to matters arising from accounting adjustments and practices can be found in Section 4.
Systems and controls	For points relating to the systems and internal controls of the charity please see section 5 for our recommendations and section 6 for a follow-up of last years recommendations.
Audit adjustments	A summary of adjusted and unadjusted profit adjustments are listed in section 7.
Audit process	The relevant documents were available, and any queries were answered promptly.
Audit opinion	**We propose to issue an unqualified opinion in respect of the financial statements**

Acknowledgements

We would like to take this opportunity to thank the staff for all the kind assistance provided during the audit.

2. Financial Review

Income 2021/22



	Managed	NBS	Doctors	Training	Health & Wellbeing
2022	466,481	354,462	636,820	170,942	25,849
2021	298,430	256,273	435,755	83,484	17,046

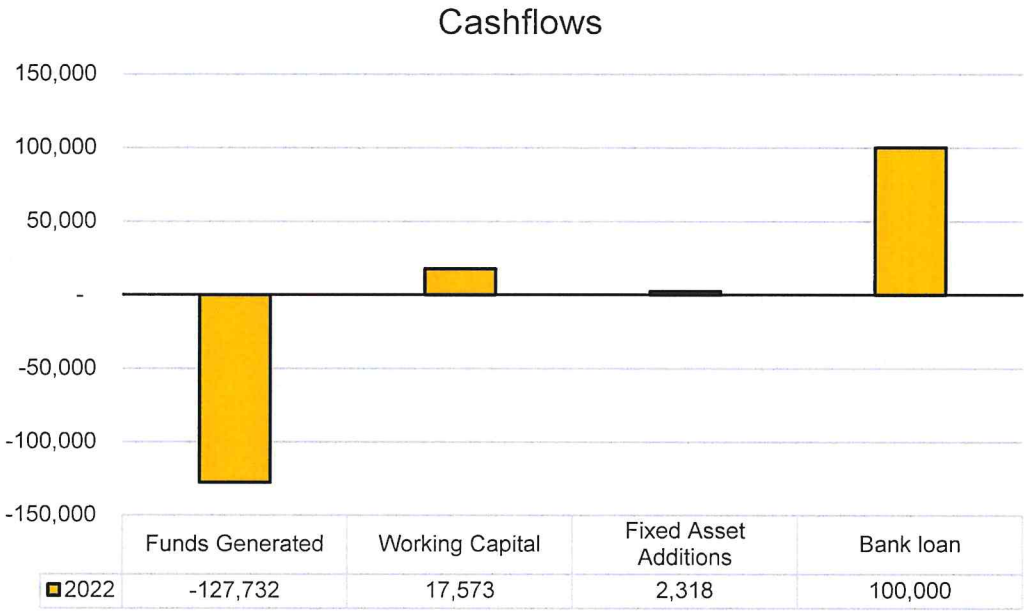
Doctors turnover remains the main source of income and has increased by £201k with management noting a substantial level of referrals and new employees medicals (especially for National Express). Contribution levels were relatively consistent, declining from 37.2% to 36.6% with additional doctors having to be recruited to meet demand.

Managed turnover has also risen substantially post-Covid, increasing by £168k. The Charity has experienced difficulties in recruiting and retaining nurses. However, this has led to a rise in contribution (up to 33.5% from 21.6%) as the Charity has sought for nurse technicians to complete the work wherever possible.

NBS income has risen by £98k with contribution improving from 67.5% to 70.4%, and the ease of lockdown restrictions allowing the Charity to increase its' activity.

Training turnover doubled, increasing by £87k and displaying a marked improvement in contribution (rising from 28.5% to 53.7%). Income has improved given the ability to hold classes again following Covid-19. The improvement in margin relates to only 1 employed trainer being in place (previously 2) whilst a third party has been sourced for additional courses. Whilst the income generated from courses run by the third party remains the same, their charges have been minimal and proved to be cheaper than employing a second trainer.

2. Financial Review (cont.)



Net cash balances for the charity have increased by £7,840 and is attributable to the following:

- Funds generated is arrived at by taking the surplus of £56,217 and adding back the non-cash item of depreciation £71,515
- Fixed asset additions for the year were £2,318
- Working capital requirements have increased by £17,573 and can be attributed to the following movements:
  - £50,172 increase in debtors: £48,916 increase in trade debtors, £2,194 increase in prepayments and £937 reduction in other debtors
  - £32,599 decrease in creditors: £24,661 increase in trade creditors, £739 decline in accruals, £3,782 increase in VAT, and £4,895 increase in PAYE
- A CBILS had been taken out in the prior year (£100,000) and was fully repaid in 2022

3. Audit approach and audit risk

Our planning letter highlighted the key risks that our audit would focus on and the work we planned to perform to address them. Below is a summary of the key risk, the work performed and our findings.

Risk	Work performed	Conclusion
Management Override	Review of journals posted, accounting estimates, and general observation throughout the audit.	All journals appear to be bonafide and were all agreed to supporting documentation. All movements in income and expenditure were adequately explained.
Income Recognition	Detailed sales walkthrough. Review cut-off and analytical review of movement in revenue streams.	No issues were noted with regards to cut-off or income recognition.
Accounts Disclosure	Detailed review of accounts in line with disclosure checklist.	All appropriate disclosures have been made.
Non-Disclosure of Related Party Transactions	Annual review of ROI's to be conducted combined with general observation and discussion throughout the audit.	All declarations have been received and appropriate disclosures made.

3. Audit approach and audit risk (cont.)

Risk	Work performed	Conclusion
Going concern	Review subsequent events after-date accompanied by the latest set of available management accounts. Forthcoming budget to be scrutinised.	Subsequent events have been discussed and after-date management accounts have been reviewed. No issues with regards to going concern with the Charity predicting an increase in income for 2023.
Freehold property valuation	Discussion with trustees and management to assess their estimate of market value. Review of general movement property prices in the area.	Our review indicates that the current valuation is not materially misstated.

4. Accounting practices and financial reporting

During the course of our audit we consider the accounting practices, accounting polices adopted that have a significant impact on the information and disclosures in the financial statements.

Aspect considered	Conclusion
Accounting policies	There have been no significant departures from accounting policies.
Estimates and judgements	The property was professionally valued in 2017 and since then additional work on the property has been capitalised. During this period the property has also been depreciated as a rate of 2% per annum. There is a requirement that the valuation of the property is reviewed by the trustees. The trustees are happy that the value of the property is not materially misstated on the basis that the significant renovation works completed over recent years would serve to uphold the value of the property.
Financial statement disclosures	Accounts have been prepared in accordance with the Charity SORP (FRS 102) for Charities.
Accounting treatment	A holiday pay accrual has been calculated for 2022 but did not include employers' national insurance as required. The previous years' accrual needs to be reversed, but the split of this accrual between different SOFA nominals has not been identified fully by management. As a result, we have proposed a potential adjustment for the 2022 holiday pay accrual (plus our calculation of the relevant ersNI) and have identified to management the staff against which the old accrual should be reversed.
Unusual transactions to report	There were no unusual transaction to report.
Trustees' report disclosures	The Trustees report Is consistent with the financial statements.

5. Accounting and financial control systems

We are required to report to those charged with governance any significant weaknesses in the internal control environment that we have noted as part of our audit.

From the audit work performed we have noted the following weaknesses in internal control.

We have categorised our findings as follows:

Fundamental
Action is imperative to ensure that the objectives are met

Significant
Requires action to avoid exposure to significant risks in achieving objectives

Merits attention
Action is advised to enhance control or improve operational efficiency

Control area		Comment	Management response
Purchase authorisation		We identified one instance where there was no signature on the invoice demonstrating proof of authorisation. We recommend all purchase invoices are authorised as evidence that they have been reviewed for payment.	Noted.
Reserves difference		The unrestricted reserves brought forward did not agree to the signed accounts from 2021 by £11,861. On investigation this related to a debtor suspense balance written off in the year (> 10 year old balances) which was coded against funds rather than the SOFA. This has been corrected in the financial statements and noted as an adjustment in Section 7. We recommend that reserves are reconciled to the signed statutory accounts upon completion.	Noted and adjustment agreed.

5. Accounting and financial control systems (cont.)

Control area		Comment	Management response
VAT		The brought forward £202 difference between the VAT return and nominal account has not been reconciled in year. We recommend this is investigated and resolved when possible.	Noted and agreed that difference will released in FY23.
PAYE Control		Whilst there were no new unreconciled differences arising on the PAYE control account, those brought forward from prior years are still present. The overall difference was £13k, £4k of which is the employment allowance – and this has been included as a potential adjustment in section 7. We recommend that the remaining difference of £9k is investigated and resolved when possible.	Control account to be reviewed and corrected in FY23.
Prepayments		The prepayment schedule supplied to us did not reconcile to the financial statements. The overall difference between the nominal balance and expected prepayments required is trivial so no adjustment is proposed. We recommend that the schedule of prepayments is reconciled to the nominal on a monthly basis.	Noted.

6. Follow up of previous year recommendations

Fundamental
Action is imperative to ensure that the objectives are met

Significant
Requires action to avoid exposure to significant risks in achieving objectives

Merits attention
Action is advised to enhance control or improve operational efficiency

Control area		Comment	Management response	Status
Financial Regulations		As a registered charity and company limited by guarantee it is imperative that you adopt rigorous financial controls and procedures throughout the organisation, which will enable you to fulfil the expectations of the Charity Commission and Companies House. Whilst the charity does have policies and procedure in place it is best practice that these controls and procedures are drawn together in one financial regulation document. This document should cover board structure, responsibilities of the board, risk management, financial controls over income, expenditure, payroll costs and capital expenditure and control over assets. It is also recommended that financial procedures are distributed to the directors and updated on a regular basis.	CK will advise on the content and send a model set of regulations for review.	Model set of regulations now applied and in action.
Prepayments		The supporting schedules provided for prepayment workings did not agree to the nominal balance. A potential adjustment is noted in section 7. We recommend that the schedule is reconciled to the nominal on a monthly basis.	Acknowledged. Schedule to be sent through for review.	See section 5.

6. Follow up of previous year recommendations (cont.)

Control area		Comment	Management response	Status
Holiday pay accrual		The holiday pay accrual has not been calculated for 2021, and therefore the same accrual from 2020 is still reserved. Whilst it can be acknowledged that the holiday accrual is likely to be less given the decreased number of employees, it should still be calculated in order to reflect holiday days actually taken.	Noted, and an effort will be made to calculate the accrual for the 2022 financial year.	The holiday pay accrual for the current year has been calculated but omits the relevant national insurance contributions and has not been posted into the accounts. A potential adjustment is noted in Section 7.
Reserves Difference		When the trial balance was posted to CK's accounting software the unrestricted reserves brought forward did not agree to the signed accounts from 2020 by £937. We recommend ensuring that no transactions are posted into the accounts following sign off, and that opening balances agree.	Noted. No adjustment to be made and the position will be reviewed again next year.	See section 5.
PAYE control		There are two reconciling items on the PAYE control (net of £993), and it is unclear of what they relate to. We recommend that the difference is reconciled. In addition the nominal should be agreed to the monthly payroll each month.	Acknowledged. Schedule to be sent though for review.	See section 5.

6. Follow up of previous year recommendations (cont.)

Control area		Comment	Management response	Status
VAT		The difference (£202) between the nominal and the VAT return is historic but has not been reconciled. We recommend that the return is agreed to the nominal at the end of each quarter.	Noted, happy to leave difference.	See section 5.

7. Unadjusted/adjusted misstatements

A summary of the unadjusted/adjusted misstatements identified during the course of our work is set out below.

Description	Adjusted Misstatements		Unadjusted Misstatements	
	Profit & Loss effect Dr/(CR) £	Balance Sheet effect Dr/(CR) £	Profit & Loss effect Dr/(CR) £	Balance Sheet effect Dr/(CR) £
Per Client Accounts originally posted – **(surplus)**	(68,449)			
Adjusted Misstatements				
Debtors suspense account write-off (moved to P+L from funds)	(11,861)	11,861		
2022 Attendance Bonus	24,093	(24,093)		
ADJUSTED SURPLUS	**(56,217)**			

7. Unadjusted/adjusted misstatements

Description	Adjusted Misstatements		Unadjusted Misstatements	
	Profit & Loss effect Dr/(CR) £	Balance Sheet effect Dr/(CR) £	Profit & Loss effect Dr/(CR) £	Balance Sheet effect Dr/(CR)
Unadjusted misstatements				
Accruals - The closing accrual balance relating to 2022 audit fees was inconsistent with the fees stated in our planning letter.			2,845	(2,845)
Employment allowance – Whilst the allowance was claimed (and reduced the relevant amount paid) the PAYE control account had not been debited for the reduced liability.			(4,000)	4,000
Holiday pay accrual – As noted in Section 4, this represents the difference between management's 2022 calculation (+ersNI) and the 2019 accrual still showing in the nominal account.			3,410	(3,410)
Depreciation – Postings have not taken into account additions in the year and the reducing balance basis applied to motor vehicles.			(2,138)	2,138
TOTAL UNADJUSTED MISSTATEMENTS			**117**	**(117)**

8. Independence

In accordance with International Standard on Auditing (UK and Ireland) 260 "Communication with those charged with governance", there are no changes to the details of relationships between CK Audit and MOHS Workplace Health Limited that may reasonably be thought to bear on CK Audit's independence and the objectivity of the senior statutory auditor, **Wendy Davies** and the audit staff and the related safeguards from those disclosed in our audit planning letter.

MOHS WORKPLACE HEALTH LIMITED

England & Wales - Charity number 230407

Accounts

Charity Registration No. 230407

Company Registration No. 00731728 (England and Wales)

MOHS WORKPLACE HEALTH LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

MOHS WORKPLACE HEALTH LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mr David Lynam Dr Laurence Leeming-Latham Mrs H Hooper Dr Emma McCollum Mr M Round Dr M Cathcart Mr J A Boulton	(Appointed 14 June 2019)
Charity number	230407	
Company number	00731728	
Principal address	83 Birmingham Road West Bromwich West Midlands B70 6PX	
Registered office	Petit House 83 Birmingham Road West Bromwich West Midlands B70 6PX	
Auditor	CK Audit No 4 Castle Court 2 Castlegate Way Dudley West Midlands DY1 4RH	

MOHS WORKPLACE HEALTH LIMITED

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MOHS WORKPLACE HEALTH LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2020

The directors present their report and accounts for the year ended 31 March 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's principal objects are the promotion and advancement of occupational health care for all persons engaged, and intending to be engaged, in industry and commerce.

The policies adopted to achieve these objectives have been:

1. To advance the physical and moral welfare of the working population by the prevention and cure of occupational diseases and injuries.

2. To provide services for medical treatment and for the care of sick or injured workers at their place of employment or elsewhere.

3. To undertake medical and other teaching in occupational diseases and injuries and in the promotion of occupational health.

4. To carry out research and investigation into causes of occupational diseases and injuries and into the means of promoting occupational health.

5. To assist such teaching and investigation as set out in 3 and 4 above, by grant of money, payment of fees and otherwise as the service may think fit.

There have been no changes in these policies during the year covered by this report.

Public benefit activities

MOHS's charitable purpose is the advancement of physical and emotional wellbeing of member and ad hoc 'pay as you go' companies and their employees through the prevention and cure of occupational diseases and injuries, combined with the promotion of the general health and wellbeing of employees in the workplace.

Consequently, all of the occupational health activities that MOHS offers are beneficial for the working population and for those who have since retired.

As a company, we are regularly investing in research, investigation and teaching relating to the causes of occupational diseases and injuries as a means of promoting occupational and environmental health.

Students from the Institute of Occupational and Environmental Medicine (IOEM) and trainees from public sector occupational health providers are accepted, upon request, to accompany MOHS representatives on workplace visits to enable them to gain first hand experience of a leading provider of workplace health services to organisations across the UK.

In addition, several students from local schools and academies who wish to follow a career in medicine have also spent sessions shadowing the Doctors, Occupational Health Advisors and Technicians to gain the valuable and necessary experience required to gain entrance into medical or nursing college.

As part of our ongoing commitment to public health and safety, we continued to make available, free of charge, a short basic first aid skills training course to members of the local community. At a cost to MOHS of £500 per day.

People update

Arrivals

Occupational Health Advisors:
Charlie Gay, Samantha Price and Orla Fitzgerald have all joined the team of Occupational Health Advisors. All were new to Occupational Health, but have all shown great aptitude in this field.

Technicians:
Farhaan Ali joined the team of Occupational Health Technicians taking this to a total of four technicians. These additional technicians have enabled the Occupational Health Advisors to concentrate on absence management and health and wellbeing initiatives.

All are welcome additions to our experienced team of occupational health practitioners.

Marketing:
Rachel Naylor, Content Marketing and Business Development Executive joined MOHS. Rachel has several years' experience covering all areas of marketing. She has further developed MOHS' digital practices including implementing a new email marketing system (ClickDimensions).

Departures

This year saw the retirement of Dr Paul Kanas, Occupational Health Physician. Paul had worked for MOHS since 2016. Also Dr Val Cathcart, who had worked for MOHS since 2012. Both were popular members of the team and their input has been missed.

Jason Darrell digital marketer, Mark Jinks Health and Safety trainer, Paul Salmon technician, Elizabeth Crompton OHA and Elizabeth Chitiyo OHA all departed.

Thanks

We would like to take this opportunity to thank all our employees for their continued support and hard work throughout the year under review. MOHS remained strong and stable during this period. This was due largely to the commitment of our dedicated workforce, with all members of staff focusing on their roles and supporting each other as part of a seamless team.

Their unfailing commitment to MOHS is one of our unique business strengths.

Achievements and performance
Client portfolio

For the first 10 months of the financial year, MOHS achieved some significant new client contracts in both the public, private and construction sectors, while several existing clients demonstrated their renewed commitment to employee wellbeing by increasing their occupational health requirement. One area which has experienced an increase in uptake is mental health and wellbeing interventions. The increase in new business and subsequent upward curve in income was looking to lead to a very favourable end to the financial year, until Covid-19 struck.

Quality assurance

MOHS successfully retained its BSI ISO 9001 and SEQOHS accreditation; both of which are important and coveted professional accreditations in our industry.

Staff qualifications

MOHS continued to work towards improving the skills and expertise of its employees. In the past 12 months, the following members of staff gained, or worked towards, further professional qualifications in the following areas:

- Hand Arm Vibration – Christianne Cole, Sam Price and Orla Fitzgerald
- IOSH Managing Occupational Health and Wellbeing – Kim Orme, Colleen Williams, Nicola Mcvenea and Devon Beck
- Phlebotomy training – numerous OH advisors
- Occupational Health Degree – Kim Orme has commenced this 2 year course

Well done to the above for these achievements.

Occupational health physician provision

MOHS's close knit team of eight OHP's continued to deliver an exceptionally high standard of service to both member and ad hoc clients alike. The team, headed up by our clinical lead, Dr Malcolm Cathcart, has considerable experience in managing referral patients within their work and social environment, and expertise in clinical decision making and cost effective management of injured workers and sickness absence. MOHS has seen a large increase in referrals from existing clients, but has also had many new clients coming on board.

Occupational Health Advisor / Technician provision

The need to upskill the OH Advisors to performing more complex absence management cases and providing a more proactive Health and Wellbeing service due to the growing demand from our client base, led to the appointment of an additional technician. The advisor / technician team – led by Dawn Jennings, our Chief Occupational Health Advisor, and supported by Simon Jukes, our Deputy Chief Occupational Health Advisor – continued to develop their knowledge base through regular in-house service training (ISTs), clinical supervision, sharing best practice and benchmarking.

Employee wellbeing and health promotion provision

MOHS's employee wellbeing and health promotion provision continued to grow as more clients requested this service in addition to their regular OH provision or as a standalone service. A recent development has seen some clients requesting only health promotion (in the form of proactive 'lifestyle' health checks on employees) rather than the more traditional occupational health provision.

Travel health and vaccination centre

Bookings for the travel health and vaccination centre, which is a registered yellow fever centre, held steady during the last 12 months.

Training Department

The marketplace for first aid at work training remains highly competitive, and therefore despite demand and interest from existing and new clients, MOHS did experience a slight reduction in bookings.

A diverse range of health and safety training services is offered, supporting both organisations and clients at all levels.

A new IOSH 'Managing Occupational Health and Wellbeing' course was introduced in March 2019. Those attending have found this course to be beneficial in providing a better insight into health and safety in the workplace environment, including potential risks and how to try and resolve issues.

Specialist advice, assessment and support promoted a closer relationship with clients, and aided compliance with the various statutory and best practice requirements. Our comprehensive portfolio includes ergonomic assessments and noise assessments.

The department also supported MOHS in many other ways across its range of expertise, including the calibration and repair of equipment, help with presentations and delivering IST.

Mental health services

From the start of the year, MOHS saw a significant increase in demand for its mental health training services. MOHS ceased using third party providers for mental health training and instead Glyn Morris, Psychotherapist, delivered bespoke mental health training courses for clients and Kate Jackson, occupational therapist, delivered Mental Health First Aid courses.

All third-party providers are keen to define the specific needs of clients to facilitate bespoke training course design and delivery, wherever possible.

Demand for one-to-one counselling has seen a sharp increase, with clients understanding their role in supporting their employees, and financing courses of six to eight sessions.

Glyn Morris, Psychotherapist, has also provided post traumatic counselling to groups of employees who have been affected by traumatic and upsetting events within their workplace.

Third party referrals

MOHS continued to be the preferred occupational health provider for several health & safety consultancies, insurance brokers, HR and legal service providers, who recommended our services to those of their clients with occupational health needs.

Brand management

MOHS continued to promote its corporate image in all areas of its business, both online and offline, to ensure brand values are conveyed and core messages delivered.

Online activities

MOHS's online activities continued to grow. Pay per click (PPC) advertising on Google has been used to complement website content, edited to ensure organic search engine optimisation. Social media platforms also grew in engagement and followers. As a result, more than 60 percent of new business enquiries came via the internet. The training in and implementation of the ClickDimensions marketing tool will enhance online marketing activity and business development.

Financial review

Trading steadily grew throughout the financial year, with an increase in sales from November 2019 to early March. However the impact of Covid-19 had a devastating effect on MOHS with the subsequent partial temporary closure on 24 March. Despite being able to continue with some services such as referrals via telephone or skype, the vast majority of services including face to face medicals and H&S training came to an abrupt end.

Tight fiscal control, coupled with a commitment to our clients to hold our prices for the financial period, delivered a total income for the year of £2,070,476 for the 2019/2020 compared with £1,949,421 in 2018/2019.

Reserves Policy

The directors' aim is to maintain free reserves (those funds not tied up in fixed assets) that the charity may require to sustain its operations over a period in the event of a severe curtailment of income.

It is the directors' view that the level of free reserves to be held by the charity should be sufficient to cover up to six weeks of budgeted forecast expenditure.

Plans for the future

Growth areas

Areas earmarked for growth remain similar to those identified in previous annual reports. They include travel health/vaccination provision; health surveillance; absence management initiatives; construction industry Safety Critical medicals; employment wellbeing/health promotion; health and safety training and personal resilience training, however there has also been a healthy rise in OH Physician and OH Advisor.management referrals.

MOHS also believes there will be a continued increase in demand for its mental health services as more employers recognise that stress is one of the main reasons for sickness absence, and anxiety and depression no longer hold the stigma in society that they once did.

New services around issues of mental health training, including courses to help equip HR/line managers with the coping mechanisms to deal safely and effectively with employees who are suffering from anxiety, stress or depression, are continuously being developed and improved upon in conjunction with MOHS's resident psychotherapist.

New clients

MOHS will continue to target local employers within the West Midlands, particularly those in and around the Black Country and also those within the construction industry.

Digital activity

The go ahead was given for the purchase and installation of Microsoft Dynamics CRM and Xero. The development will revolutionise our operating systems by digitalising most of our procedures and integrating all processes. The new software includes an internal online bookings system for OHP appointments and a sophisticated marketing software tool, ClickDimensions. The cloud based system also provides a client portal for secure document uploads and secure communication.

Structure, governance and management

The charity is a company limited by guarantee. Liability of its members is not to exceed 5 pence per member.

The directors who served during the year and up to the date of signature of the financial statements were:
Mr David Lynam
Dr Laurence Leeming-Latham
Mrs H Hooper
Dr Emma McCollum
Mr M Round
Dr M Cathcart (Appointed 14 June 2019)
Mr J A Boulton

The directors delegate the day to day running of the charity to a management team which is headed up by the Chief Executive Helen Hooper.

The members elect their representatives as directors.

New board members receive an induction to MOHS Workplace Health Limited and the company provides appropriate training in governance and work of the company.

The charity is run from premises in West Bromwich which provide consulting rooms, training rooms and house the centre of administration.

Some of the services are undertaken at its premises by its occupational health doctors, advisors and technicians, although the majority of occupational health care provision is undertaken at clients' premises.

First aid at work training and health and safety provision are provided at its West Bromwich premises; and also at clients' premises, on request.

The directors have assessed the major risks to which the charity is exposed, and have put in place systems to mitigate foreseeable consequences of the major risks.

Auditor

On 5 October 2020, the company's auditors, CK, transferred their business to CKCA Limited, a company incorporated in England and Wales. In accordance with section 1216(5) of the Companies Act 2006, the directors consent to treating the appointment of CK as extending to CKCA Limited with effect from 5 October 2020.

CKCA Limited will operate under the name CK Audit, which was previously used by CK.

A resolution proposing that CK Audit be reappointed as auditors of the company will be put to members.

Disclosure of information to auditor

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the charitable company's auditor is unaware.

They have further confirmed that they have taken all appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This concludes the directors' report for this financial year: 2019-2020.

On behalf of the directors

Mr David Lynam
Chairman
Dated: 15 October 2020

MOHS WORKPLACE HEALTH LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2020

The directors, who also act as trustees for the charitable activities of MOHS Workplace Health Limited, are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

MOHS WORKPLACE HEALTH LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF MOHS WORKPLACE HEALTH LIMITED

Opinion

We have audited the financial statements of MOHS Workplace Health Limited (the 'charity') for the year ended 31 March 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF MOHS WORKPLACE HEALTH LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

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

Responsibilities of directors

As explained more fully in the statement of trustees' responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: http://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

Wendy Davies (Senior Statutory Auditor)
for and on behalf of CK Audit

15 October 2020

Chartered Accountants
Statutory Auditor

No 4 Castle Court 2
Castlegate Way
Dudley
West Midlands
DY1 4RH

MOHS WORKPLACE HEALTH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

	Notes	Unrestricted funds 2020 £	Endowment funds 2020 £	Total 2020 £	Total 2019 £
Income from:					
Charitable activities	3	2,070,245	-	2,070,245	1,949,245
Investments	4	231	-	231	176
Total income		2,070,476	-	2,070,476	1,949,421
Expenditure on:					
Charitable activities	5	2,020,758	-	2,020,758	1,909,333
Net income for the year/ Net movement in funds		49,718	-	49,718	40,088
Fund balances at 1 April 2019		1,594,171	40,172	1,634,343	1,594,255
Fund balances at 31 March 2020		1,643,889	40,172	1,684,061	1,634,343

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

MOHS WORKPLACE HEALTH LIMITED

BALANCE SHEET

AS AT 31 MARCH 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	9		1,174,664		1,155,960
Current assets					
Debtors	11	323,340		328,262	
Cash at bank and in hand		328,986		279,761	
		652,326		608,023	
Creditors: amounts falling due within one year	12	(142,929)		(129,640)	
Net current assets			509,397		478,383
Total assets less current liabilities			1,684,061		1,634,343
Capital funds					
Endowment funds - general			40,172		40,172
Income funds					
Unrestricted funds					
General unrestricted funds		1,631,558		1,581,840	
Revaluation reserve		12,331		12,331	
			1,643,889		1,594,171
			1,684,061		1,634,343

The financial statements were approved by the Directors on 15 October 2020

Mr David Lynam
Trustee

Company Registration No. 00731728

MOHS WORKPLACE HEALTH LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2020

	Notes	2020 £	£	2019 £	£
Cash flows from operating activities					
Cash generated from operations	16		135,771		56,715
Investing activities					
Purchase of tangible fixed assets		(87,302)		(110,306)	
Proceeds on disposal of tangible fixed assets		525		120	
Interest received		231		176	
Net cash used in investing activities			(86,546)		(110,010)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			49,225		(53,295)
Cash and cash equivalents at beginning of year			279,761		333,056
Cash and cash equivalents at end of year			328,986		279,761

1 Accounting policies

Charity information

MOHS Workplace Health Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Petit House, 83 Birmingham Road, West Bromwich, West Midlands, B70 6PX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties at fair value. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of freehold property at market value.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.3 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.4 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. The company operates a partially exempt vat scheme. Irrecoverable vat is written off in the year as an administrative expense.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% straight line
Plant and machinery	25% straight line
Fixtures, fittings & equipment	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1 Accounting policies **(Continued)**

Properties whose fair value can be measured reliably are held under the revaluation model and are carried at a revalued amount, plus any additions after the last obtained professional valuation, less any subsequent accumulated depreciation. The fair value is reviewed on an annual basis by the Trustees.

Revaluation gains and losses are recognised in other recognised gains and losses and accumulated in equity, except to the extent that a revaluation gain reverses a revaluation loss previously recognised in net income/(expenditure) or a revaluation loss exceeds the accumulated revaluation gains recognised in equity; such gains and loss are recognised in the SOFA for the year.

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1 **Accounting policies** **(Continued)**

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

1.11 Debtors

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

1.12 Creditors and provisions

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

2 **Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

The useful economic lives of non-current assets have been derived from the judgement of the Directors, using their best estimate of write-down period.

A bad debt provision is set up when the likelihood of recovering the debt is diminished. The level of provision will be based on any current repayment plan entered into and which is being adhered to by the debtor, together with an estimate of the likelihood of the amounts due being fully recovered.

3 **Charitable activities**

	2020	2019
	£	£
Income from occupational health services	2,070,245	1,949,245

4 Investments

	Unrestricted funds	Total
	2020	2019
	£	£
Interest receivable	231	176

5 Charitable activities

	Workplace Health Service 2020	Workplace Health Service 2019
	£	£
Staff costs	654,219	635,345
Depreciation and impairment	15,303	16,418
Direct costs	155,626	130,146
Consultants	389,658	349,938
Staff training	1,477	2,970
Cars	28,745	30,711
	1,245,028	1,165,528
Share of support costs (see note 6)	691,891	653,273
Share of governance costs (see note 6)	83,839	90,532
	2,020,758	1,909,333

6 Support costs

	Support costs	Governance costs	2020	2019
	£	£	£	£
Staff costs	364,302	65,254	429,556	406,845
Depreciation	52,770	-	52,770	46,754
Premises	130,916	-	130,916	106,939
Phone/postage	32,797	-	32,797	38,544
Marketing	12,727	-	12,727	4,533
Laundry	14,034	-	14,034	18,458
Other staff costs	18,312	-	18,312	25,284
Unrecovered VAT	50,631	-	50,631	48,856
Bad debts	4,626	-	4,626	7,186
Sundries	8,832	-	8,832	13,641
Bank charges	1,944	-	1,944	1,846
Audit fees	-	6,275	6,275	6,100
Legal and professional	-	12,310	12,310	18,819
	691,891	83,839	775,730	743,805
Analysed between				
Charitable activities	691,891	83,839	775,730	743,805

Governance costs includes payments to the auditors of £6,275 (2019- £6,100) for audit fees.

7 Directors

The Articles of Association were amended in the year to 31 March 2011 to enable employees to be appointed to the Board. The remuneration of these directors relate to their roles as employees, they are not remunerated for the role as directors.

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Doctors	1	1
Management	1	1
Administration	13	13
Health Screen Technicians	4	4
Health & Safety Trainers	3	4
Occupational Health Advisors	12	10
Marketing	1	1
	35	34

Employment costs	2020 £	2019 £
Wages and salaries	937,814	904,586
Social security costs	89,703	90,032
Other pension costs	56,258	47,572
	1,083,775	1,042,190

There were no employees whose annual remuneration was £60,000 or more.

9 Tangible fixed assets

	Land and buildings	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
Cost or valuation					
At 1 April 2019	1,015,722	138,116	426,569	136,742	1,717,149
Additions	21,800	-	65,500	-	87,300
Disposals	-	(1,914)	-	-	(1,914)
At 31 March 2020	1,037,522	136,202	492,069	136,742	1,802,535
Depreciation and impairment					
At 1 April 2019	25,347	126,282	310,590	98,968	561,187
Depreciation charged in the year	16,019	2,712	36,288	12,592	67,611
Eliminated in respect of disposals	-	(927)	-	-	(927)
At 31 March 2020	41,366	128,067	346,878	111,560	627,871
Carrying amount					
At 31 March 2020	996,156	8,135	145,191	25,182	1,174,664
At 31 March 2019	990,374	11,834	115,978	37,774	1,155,960

Land and buildings are valued at the directors estimate of open market value based on the most recent external professional valuation carried out in 2017 increased for additions since that date. With regard to the current COVID-19 pandemic the Directors have no further evidence on any potential impact on the market value of the Company's freehold property available at this time and will review this going forward.

At 31 March 2020, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £983,824 (2019 - £978,043).

10 Financial instruments

	2020	2019
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	319,461	325,829
Carrying amount of financial liabilities		
Measured at amortised cost	96,548	85,923

11 Debtors

Amounts falling due within one year:	2020 £	2019 £
Trade debtors	319,461	322,358
Other debtors	-	3,471
Prepayments and accrued income	3,879	2,433
	323,340	328,262

12 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	46,381	43,717
Trade creditors	75,247	71,486
Accruals and deferred income	21,301	14,437
	142,929	129,640

13 Analysis of net assets between funds

	Unrestricted funds 2020 £	Endowment funds 2020 £	Total 2020 £	Total 2019 £
Fund balances at 31 March 2020 are represented by:				
Tangible assets	1,174,664	-	1,174,664	1,155,960
Current assets/(liabilities)	509,397	-	509,397	478,383
	1,684,061	-	1,684,061	1,634,343

14 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020 £	2019 £
Within one year	3,464	3,464
Between two and five years	2,886	6,350
	6,350	9,814

The operating leases represent leases from third parties. The leases are negotiated over terms of 3 - 5 years and rentals are fixed for that time.

15 Related party transactions

Remuneration of key management personnel

During the year the charity entered into the following transactions with related parties:

	2020	2019
	£	£
Aggregate compensation	118,674	118,134

Transactions with related parties

During the year one of the directors invoiced MOHS Workplace Health Limited for consultant services to the value of £38,178 (2019 - £34,372). At the year-end a balance of £825 (2019 - £3,559) was owed to one of the directors.

16 Cash generated from operations

	2020	2019
	£	£
Surplus for the year	49,718	40,088
Adjustments for:		
Investment income recognised in statement of financial activities	(231)	(176)
Loss/(gain) on disposal of tangible fixed assets	462	(120)
Depreciation and impairment of tangible fixed assets	67,611	63,292
Movements in working capital:		
Decrease in debtors	4,922	1,525
Increase/(decrease) in creditors	13,289	(47,894)
Cash generated from operations	135,771	56,715

17 Analysis of changes in net funds

The charity had no debt during the year.

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MOHS Workplace Health Limited
Audit Summary Memorandum
Year Ended 31st March 2020

Approved by.....

Date..10th November 2020...

Castle Court 2, Castlegate Way, Dudley DY1 4RH

www.ckca.co.uk

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2. Financial review
3. Audit approach and audit risks
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7. Unadjusted/adjusted misstatements
8. Independence

We would point out that the matters dealt with in this report came to our attention during the conduct of our normal audit procedures which are designed primarily for the purpose of expressing an opinion on financial statements of MOHS Workplace Health Limited.

This report has been prepared for the sole use of the management of MOHS Workplace Health Limited and must not be disclosed to any third party, or quoted or referred to, without our written consent. No responsibility is assumed to any other person in respect of this report.

1. Executive Summary

As auditors we are required under the International Standards on Auditing 260(ISA 260) to communicate matters arising from the audit of the financial statements to those charged with governance.

The purpose of this memorandum is to record the overall results of our work and to highlight those matters that came to our attention during the audit.

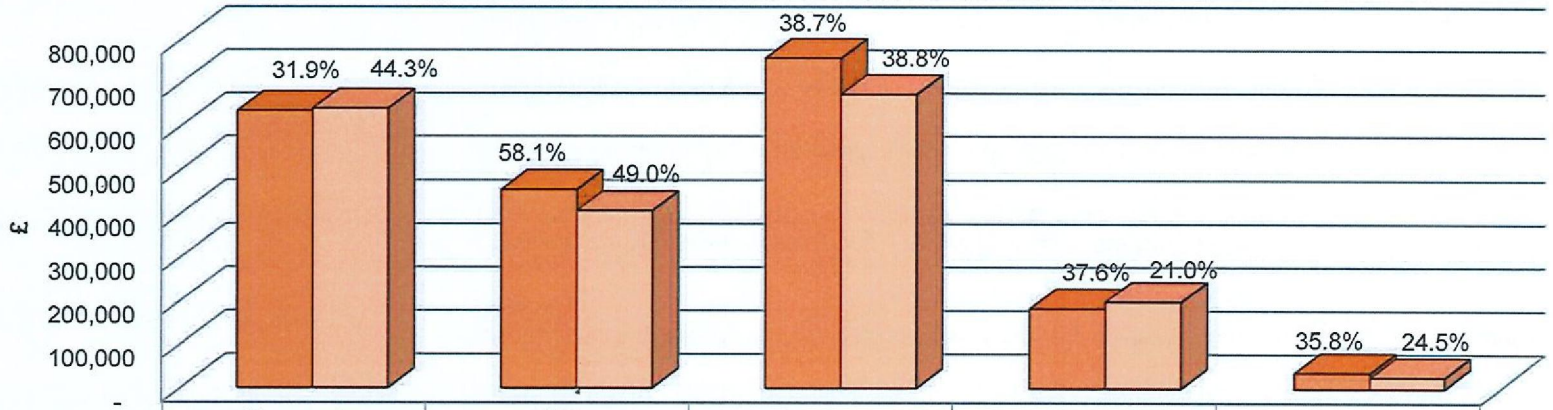
Financial review	Total income has increased by £121,000. Despite this, the net surplus after all gains and losses has remained stable, increasing by £9,630 to £49,718.
Key risks and audit approach	A summary of key audit risks and mitigating procedures is included in Section 3.
Accounting policies and practices	Discussions in relation to matters arising from accounting adjustments and practices can be found in Section 4.
Systems and controls	For points relating to the systems and internal controls of the charity please see section 5 for our recommendations and section 6 for a follow-up of last years recommendations.
Audit adjustments	A summary of adjusted and unadjusted profit adjustments are listed in section 7.
Audit process	The relevant documents were available and any queries were answered quickly.
Audit opinion	We propose to issue an unqualified opinion on the financial statements of MOHS Workplace Health Limited.

Acknowledgements

We would like to take this opportunity to thank the staff for all the kind assistance provided during the audit.

2. Financial Review

Income & Contribution % 2019/20



	Managed	NBS	Doctors	Training	Health & Wellbeing
2020	636,368	455,908	759,101	183,034	35,834
2019	642,095	407,607	675,363	198,725	25,455

Doctors turnover remained the main source of income for 2020, increasing by the largest amount (£84k) as a result of management referrals surging during the year from both new and existing clients. In addition, there were specific increases in turnover for West Midlands Special Transport and JBR recovery with additional medicals and bloods being requested.

Managed turnover remained relatively stable, decreasing again for 2020 but only by £6k. NBS turnover rose by £48k, following substantial growth in the safety critical medicals. In addition, margin also rose to 58.1% due to cost reductions achieved despite increased work.

Training turnover also witnessed a reduction of £15k, which can be largely attributed to 3 day primary courses (£10k) and requalification courses (£5k). We note from last year that 2 large customers for this sector, BOC and Evans Halshaw, moved to a different provider. Direct costs, particularly payroll, reduced in the year leading to a much improved margin.

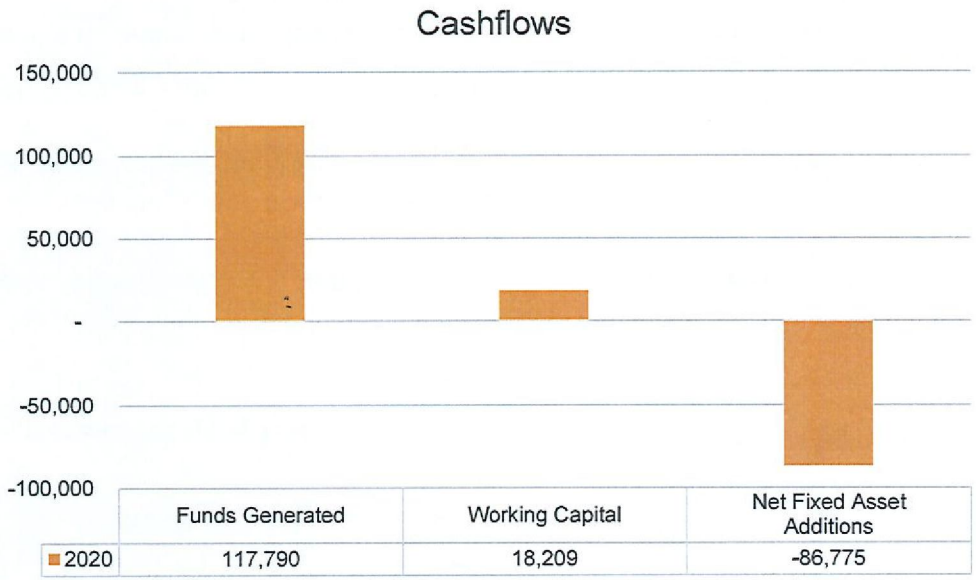
Overall, total contribution remained stable, increasing from 40.7% to 40.8%. The improvement in Doctoring contribution offset the decline in contribution from the Managed division.

3. Audit approach and audit risk

Our planning letter highlighted the key risks that our audit would focus on and the work we planned to perform to address them. Below is a summary of the key risk, the work performed and our findings.

Risk	Work performed	Conclusion
Management Override	A review of journals posted was performed along with analytical review of income and expenditure. General observation during audit.	All journals appear to be bonafide and were all agreed to supporting documentation. All movements in income and expenditure were adequately explained.
Income Recognition	Detailed audit work including cut-off.	No issues were noted with regards to cut-off or income recognition.
Accounts Disclosure	Review of disclosures in line with FRS 102 and SORP 2016.	All appropriate disclosures have been made.
Non-Disclosure of Related Party Transactions	Review of transactions and annual declaration letters.	One declaration was not received. However, from our work performed we are happy that all related party transactions and balances have been identified.

2. Financial Review (continued)



Net cash inflow for the charity during the year was £49,225, which is split as follows:

- Funds generated is arrived at by taking the surplus of £49,718 and adding back depreciation (£67,611), loss on disposal of assets (£462) and deducting investment income of £231.
- Fixed asset additions during the year were £87,300, whilst the proceeds from asset disposals were £525.
- Working capital has decreased by £18,209 and can be attributed to the following movements:
  - £4,920 decrease in debtors: £2,895 decrease in trade debtors (net of bad debt provision), £1,446 increase in prepayments, and £3,471 decrease in other debtors
  - £13,289 increase in creditors: £3,761 decrease in trade creditors (includes attendance bonus), £6,863 rise in accruals, £420 rise in VAT, and £2,244 rise in PAYE

3. Audit approach and audit risk (ctd...)

Our planning letter highlighted the key risks that our audit would focus on and the work we planned to perform to address them. Below is a summary of the key risk, the work performed and our findings.

Risk	Work performed	Conclusion
Going concern	Review subsequent events after-date in light of the COVID pandemic and latest set of available management accounts, accompanied by a budget.	The Charity has sought financial assistance during the pandemic via a CBIL Loan, but has not yet called upon those funds. In addition, the furlough scheme has been utilised for a number of employees. Current cash levels are deemed to be at a level that can withstand reduced activity in the short-term. The Charity is also considering cost-cutting exercises for the longer-term, in order to ensure that the reduced levels of managed income (down to 48% of original capacity) cover costs going forward.

4. Accounting practices and financial reporting

During the course of our audit we consider the accounting practices, accounting polices adopted that have a significant impact on the information and disclosures in the financial statements.

Aspect considered	Conclusion
Accounting policies	There have been no significant departures from accounting policies.
Estimates and judgements	The property was professionally valued in 2015 and since then additional work on the property has been capitalised. During this period the property has also been depreciated as a rate of 2% per annum. There is a requirement that the valuation of the property is reviewed by the Trustees and they have concluded that the property is not materially misstated.
Financial statement disclosures	Accounts have been prepared in accordance with the Charity SORP (FRS 102) for Charities.
Unusual transactions to report	There were no unusual transaction to report.
Trustees' report disclosures	The Trustees report has been reviewed and it is consistent with the accounts.

5. Accounting and financial control systems

We are required to report to those charged with governance any significant weaknesses in the internal control environment that we have noted as part of our audit. We have noted the following weaknesses in internal control.

We have categorised our findings as follows:

Fundamental
Action is imperative to ensure that the objectives are met

Significant
Requires action to avoid exposure to significant risks in achieving objectives

Merits attention
Action is advised to enhance control or improve operational efficiency

Control area		Comment	Management response
Suspense Account		A suspense account was included within the trial balance, relating to postings made whereby no tracking had been allocated in terms of department. These postings had been made in the prior financial year but not been reconciled. We recommend that any suspense account that has arisen is reviewed on a monthly basis to ensure that all postings are allocated to the correct department.	**To be reviewed by CK in 2020/21.**
Prepayments		The supporting schedules provided for prepayment workings did not agree to the nominal balance. On investigation, this was due to one journal being posted as a debit rather than a credit, and another invoice not being included at full value. Whilst the difference was trivial (and not proposed to be adjusted) it is recommended that all supporting schedules are verified against nominal balances on a monthly basis.	**The difference has now been amended and the control account reconciled.**

5. Accounting and financial control systems (ctd...)

Control area		Comment	Management response
Sales Cut-off		We were informed of several credit notes raised after the year-end, but relating to 2020 sales. The total of £731 is considered trivial, so no adjustment has been proposed, but a review of credit notes is recommended to determine whether any provision is necessary.	**Noted by management.**
Reserves Difference		When the trial balance was posted to CK's accounting software the unrestricted reserves brought forward did not agree to the signed accounts from 2019. Review of the closing TB from last year identified differences on trade creditors and VAT to the signed accounts which we have corrected for this year. We recommend ensuring that no transactions are posted into the accounts following sign off, and that opening balances agree.	**Opening balance journals will be provided by CK.**
Trade debtors and creditors reports		The trade debtors and trade creditors reports did not agree to the nominal. Both differences were clearly trivial, therefore no adjustment is proposed. We recommend that the reports are reviewed at each month-end to ensure they agree to the TB.	**Noted by management and both ledgers will be reconciled during the year**
VAT		The March VAT return did not agree to the nominal, but the difference was clearly trivial and no adjustment is proposed. We recommend that that each quarters VAT return is reconciled to the nominal to ensure that all VAT is appropriately included.	**Noted by management – the control account will be reviewed during the year.**

5. Accounting and financial control systems (ctd...)

Control area		Comment	Management response
Capital Expenditure		There is no evidence in the Board minutes that makes any suggestion of a capital budget for the year, and whether or not the expenditure was authorised. We recommend that a capital budget is produced and monitored by the Board on a monthly basis in order to keep track of all spending.	**Noted by management.**
VAT Turnover		When attempting to reconcile the sales in Box 6 of the VAT returns to the accounts, a difference of £51,034 was highlighted. We are happy that turnover in the accounts is not materially misstated, but acknowledge that there are some issues concerning VAT postings and links to the system VAT return. We recommend that a reconciliation of turnover is performed every quarter between Box 6 and the accounts, in order to amend any differences.	**Noted by management.**
Financial Regulations		As a registered charity and company limited by guarantee it is imperative that you adopt rigorous financial controls and procedures throughout the organisation, which will enable you to fulfil the expectations of the Charity Commission and Companies House. Whilst the charity does have policies and procedure in place it is best practice that these controls and procedures are drawn together in one financial regulation document. This document should cover board structure, responsibilities of the board, risk management, financial controls over income, expenditure, payroll costs and capital expenditure and control over assets. It is also recommended that financial procedures are distributed to the directors and updated on a regular basis.	**Agreed and CK asked to advise on the content and send a model set of regulations for review.**

6. Follow up of previous year recommendations

Fundamental
Action is imperative to ensure that the objectives are met

Significant
Requires action to avoid exposure to significant risks in achieving objectives

Merits attention
Action is advised to enhance control or improve operational efficiency

Control area		Comment	CK Review	Status
Suspense Account		A suspense account was included within the trial balance with an associated amount of £785. Upon investigation, it was found that the postings had been put here by the software because no tracking had been allocated in terms of department. Consequently, the software did not know where to put it, and subsequently dumped the postings into a suspense account. We recommend that any suspense account that has arisen is reviewed at the year-end to ensure that all postings are allocated to the correct department.	This will be reviewed and cleared in the upcoming financial year. To be reviewed by CK in 2019/20.	**See Section 5.**
Fixed Assets		A review of fixed assets revealed that depreciation had not been calculated in line with the accounting policy. In addition a disposal had not been accounted for correctly. See Section 7 for correcting journals. We recommend that depreciation charges are reviewed at the year-end to ensure that they are in line with the accounting policy. Disposals should be dealt with appropriately, and any profit or loss on disposal should be recognised.	Client will review CK workings and apply to fixed asset register going forward.	**CK have prepared the asset register and calculated the appropriate depreciation**

6. Follow up of previous year recommendations (ctd...)

Control area		Comment	CK Review	Status
Miscellaneous differences		A review of the balance sheet highlighted small differences on three accounts: rounding account (£3), pension control (£20), and wages control (£83). It was agreed that these were historic and needed to be released. See Section 7. We recommend that all balance sheet amounts are reviewed, and any differences reconciled.	Amounts released. To be reviewed by CK in 2019/20.	**See Section 5.**
Capital Expenditure		There has been a significant amount of capital expenditure on the building during the year, however there is no evidence in the Board minutes that makes any suggestion of a capital budget for the year, and whether or not the expenditure was authorised. We recommend that a capital budget is produced and monitored by the Board on a monthly basis in order to keep track of all spending.	Client noted that approval of capital spend will be evidenced going forward.	**See Section 5.**
IR35		One of the doctors who works for MOHS on a consultancy basis does not work for any other health providers. This suggests that they should be on the payroll and taxed under employment law rather than as a self-employed individual. We recommend that the issue of IR35 is discussed with doctors and a reasonable conclusion is made on their employment status.	Discussed with client and they have agreed to review position on all consultants during the year.	**Staff have attended IR35 lectures during the year and are satisfied of their current position.**

7. Unadjusted/adjusted misstatements

A summary of the unadjusted/adjusted misstatements identified during the course of our work is set out below.

Description	Adjusted Misstatements		Unadjusted Misstatements	
	Profit & Loss effect Dr/(CR) £	Balance Sheet effect Dr/(CR) £	Profit & Loss effect Dr/(CR) £	Balance Sheet effect Dr/(CR) £
Per Client Accounts originally posted – **surplus**	**(58,199)**			
Attendance bonus – No attendance bonus had been reserved. 30% of the draft surplus was used as the basis for the adjustment, which could change subject to any further amendments.	21,307	(21,307)		
Depreciation adjustment – Amendments to posting following review of fixed asset register.	(2,826)	2,826		
VAT reverse charge journal – The December journal for reverse charges had not been posted, meaning the VAT creditor was out by £10k.	(10,000)	10,000		

7. Unadjusted/adjusted misstatements (ctd...)

Description	Adjusted Misstatements		Unadjusted Misstatements	
	Profit & Loss effect Dr/(CR) £	Balance Sheet effect Dr/(CR) £	Profit & Loss effect Dr/(CR) £	Balance Sheet effect Dr/(CR) £
Duplicated Invoice – In testing purchases around the year-end and confirming supplier balances, we identified an invoice which had been posted twice to the system.			(1,362)	1,362
Holiday pay accrual – The accrual balance had not been changed since last year. The accrual calculated for the current year was £1,537 higher than the previous year. In addition, the calculated accrual did not include national insurance (£1,501).			3,039	(3,039)
Prepayments – Review of professional charges confirmed an invoice for Apr 20 – Mar 21 re. SEQOHS was posted into the year but not prepaid.			(2,400)	2,400

7. Unadjusted/adjusted misstatements (ctd...)

Description	Adjusted Misstatements		Unadjusted Misstatements	
	Profit & Loss effect Dr/(CR) £	Balance Sheet effect Dr/(CR) £	Profit & Loss effect Dr/(CR) £	Balance Sheet effect Dr/(CR) £
Bad debt provision – There were two old balances in the prior year which were included in the bad debt reserve. In the current year, the invoices for those customers were credited, meaning that the write-off on the SOFA had been incurred twice.			(5,947)	5,947
After-date invoice reserve – Review of the purchase invoices received in April 2020 (or later) identified a number of costs which had not been reserved for in the accounts.			2,783	(2,783)
Audit Fee accrual – The audit fee reserve was under accrued based on the planning letter. A potential adjustment is proposed in order to bring the reserve in line.			1,176	(1,176)
Adjusted surplus/Total Unadjusted Misstatements	**(49,718)**		**(2,711)**	**2,711**

8. Independence

In accordance with International Standard on Auditing (UK and Ireland) 260 "Communication with those charged with governance", there are no changes to the details of relationships between CK Audit and MOHS Workplace Health Limited that may reasonably be thought to bear on CK Audit's independence and the objectivity of the senior statutory auditor, **Wendy Davies** and the audit staff and the related safeguards from those disclosed in our audit planning letter.