

REGISTERED COMPANY NUMBER: 00555099 (England and Wales)
REGISTERED CHARITY NUMBER: 210370

Report of the Trustees and
Financial Statements for the Year Ended 31 October 2022
for
Harlow Occupational Health Service Ltd

Godfrey Laws & Co Limited
Statutory Auditors
69 Knowl Piece
Wilbury Way
Hitchin
Hertfordshire
SG4 0TY

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for the Year Ended 31 October 2022**

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Harlow Occupational Health Service Ltd

Report of the Trustees for the Year Ended 31 October 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity was set up by the Nuffield Provincial Hospitals Trust in 1955 to provide a medical service to the industry growing up in Harlow New Town. This pre-dated the existence of a district General Hospital in the area. In the Articles of Association the objectives of the company are:

- To advance the physical and mental welfare of the working population by the prevention and cure of occupational illness, diseases and injuries and to promote the general health of workers.
- To provide services for medical treatment/care to assist full restoration to health.
- To undertake medical and other teaching in occupational diseases and injuries and in the promotion of occupational and environmental health directly or through partnerships.

The benefits include:

- Reduced sickness absence rates and associated costs
- Compliance with Government Legislation
- Management and reduction of work related stress
- Healthier workforce

Our occupational health professions use their expertise to advise both employers and employees of risks to health and how best to avoid these. As well as providing all routine occupational health services, we have capabilities to undertake through partnerships the following:

- On-site counselling
- Safety consultants and hygienist
- Physiotherapy
- Drug & Alcohol testing

The volume of work generated in the year to 31st October 2022 was as follows:

Total bookings were 6015.

- Health Surveillance and screening	2724
- Police Medicals	1794
- Medical Assessments & Reviews	820
- Driver HGV/PSV Medicals	344
- Fire Service Recruits	263
- Ill Health Retirement	20
- Training courses	37
(over 50 days/bookings)	

**Report of the Trustees
for the Year Ended 31 October 2022**

OBJECTIVES AND ACTIVITIES

Public benefit

Harlow Occupational Health Service works in collaboration with other service providers to maintain their facilities and services to all. They work to charging amounts that the vast majority of people can afford and therefore their fees do not prevent people from accessing the services or facilities. Voluntary organisations are able to access free first aid training.

Premiums are paid for by others for example; as a benefit provided under condition of employment.

People in poverty are not excluded from the opportunity to benefit. Subsidised rates are offered for First Aid Training and Health Assessments. Room hire was provided for free to other local charities.

The benefits to the public are set out in the Charities Objectives and Activities.

Harlow Occupational Health Service works closely with its clients to educate and advise on how to prevent workplace injury and treat those with work related illness. We currently provide our services to over 450 local businesses and have provided such services since 1955.

Our services have undoubtedly had a positive impact on the number of work days lost due to ill health and workplace injury. We believe our services have had a positive effect on the financial status of the companies we serve, as well as the economy. A reduction in lost productivity days directly leads due to a reduction in lost taxes for the government, reduced NHS costs and reduced payment of benefits to those who are unable to work due to long term health issues, very often work related.

Social investment

The Company has a policy to support all staff in enhancing their skills and work and in their social life. If any member of staff wishes to attend a course that is relevant to their work, then this is scheduled throughout the year. The nursing staff are supported continually with their on-going medical accreditation. In particular over the next couple of years with the changing requirements of the medical bodies requiring proof of training and evidence of on-the-job situations which merited recording.

With the current staff of 9 there are 3 employees who are full-time. Staff choose to work hours that enable them to have a satisfactory home life, and at the same time covering the requirements of the business to ensure a good service is given to our clients.

Harlow Occupational Health Service Ltd

Report of the Trustees for the Year Ended 31 October 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Staff returned to the office after government lockdown due to Covid-19 was lifted. From 1 November 2021 - May 2022, social distancing restrictions and mask wearing remained in place.

As restrictions eased, we have seen business slowly start to return to use our services for Occupational Health surveillance and health screening.

First aid training continued with smaller numbers whilst observing social distancing, then increased in May 2022 to pre-covid levels.

Public services such as the Police Force and Fire Service continued to use HOHS to assist with OH medicals due to internal staff shortages.

During Covid contracted staff were no longer required and 2 members of contracted staff retired and were not replaced. Due to clinics becoming busier after restrictions were lifted, 3 occupational health nurses returned to HOHS followed by an occupational health technician in May 2022. In March 2022 1 new member of staff was taken on full time to coordinate the Essex Police recruits contract and the role of Occupational Health Clinical Manager was resumed in April 2022 on a part-time basis.

After 30 years of service with HOHS, Mrs Debbie Watkins retired as CEO in April 2022 and was replaced by Ms Sandra Wright.

In August 2022, our training coordinator retired after 20 years of service, the role was taken on by a current member of staff who had returned from sabbatical.

Accreditation was renewed with CHAS (Constructing Health and safety) which provides our clients with reassurance that all our services are duly monitored and assessed as compliant.

Following a fixed wiring safety inspection in July 2021, a new mains distribution circuit board was replaced in January 2022.

It was extremely welcoming for HOHS to once again be in a profitable situation with a surplus of £29,357.

FINANCIAL REVIEW

Principal funding sources

The Company is dependant on funding through subscriptions and individual contracts from employers for their employees.

Investment policy and objectives

The Board have considered the factors limiting charities to not risk capital invested. Reserves are held in one account the Business Fund Account with The Co-operative Bank.

Reserves policy

The Company has a Policy Statement that any profits made annually will be put into liquid reserves to work towards an amount of three times monthly expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The Charity's Trustees remain at six taken from member clients and the Local Authority and Trades Council. They meet three times a year in February, June and December.

Harlow Occupational Health Service Ltd

Report of the Trustees for the Year Ended 31 October 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The staff of the Charity is headed by the Chief Executive, Ms S Wright, who has ultimate responsibility for the day to day running of the business. Supported by an administrative team of 6 staff. The Occupational Health Manager and Clinical OH Manager are responsible for the professional side of the business which includes a total of 3 occupational health advisors and 3 medical officers.

Induction and training of new trustees

New trustees are fully informed of their obligations with the issue of the Charity Commission publication "The Essential Trustee, what you need to know".

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

00555099 (England and Wales)

Registered Charity number

210370

Registered office

Stephen Taylor House
Edinburgh Place
Templefields
Harlow
Essex
CM20 2DJ

Trustees

S Wright Vice Chair (resigned 14.1.22)
A E Jolley
Cllr A Edwards
Mrs L A Macrae (appointed 28.1.22)
Ms S L Dunlop (appointed 11.2.22)
Mrs C Casey (appointed 11.2.22)
J Sully (appointed 22.2.22)

Company Secretary

S Wright

Auditors

Godfrey Laws & Co Limited
Statutory Auditors
69 Knowl Piece
Wilbury Way
Hitchin
Hertfordshire
SG4 0TY

Solicitors

Whiskers LLP
Gate House
The High
Harlow
Essex
CM20 1LW

Chief Executive Officer

S Wright

**Report of the Trustees
for the Year Ended 31 October 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Harlow Occupational Health Service Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by order of the board of trustees on 18 April 2023 and signed on its behalf by:



Mrs L A Macrae - Trustee

Report of the Independent Auditors to the Members of Harlow Occupational Health Service Ltd

Opinion

We have audited the financial statements of Harlow Occupational Health Service Ltd (the 'charitable company') for the year ended 31 October 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 October 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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 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 the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of
Harlow Occupational Health Service Ltd**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 trustees 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 trustees are responsible for assessing the charitable company'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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Members of
Harlow Occupational Health Service Ltd**

Our 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 a Report of the Independent Auditors 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:

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the company.

Our approach was as follows:-

Based on our understanding of the Charity, the industry and discussions with management we identified The Charities SORP(Financial Reporting Standard 102), Companies Act 2006 and UK taxation legislation.

We obtained an understanding of how the Company complies with these requirements by discussions with management and those charged with governance.

We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur and whether there had been known instances of non compliance or suspected non compliance with laws and regulations.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

Identify and assess the risks of the financial statements of the financial statements, whether due to fraud and error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, misrepresentations, or intentional omissions.

Enquiries of management regarding compliance of Laws & Regulations and any known instances of non compliance;;

Examining supporting documentation for all material balances, transactions and disclosures;

Evaluation of the selection and application of accounting policies;

Reviewing the appropriateness of journal entries made in the general ledger and other adjustments made in the preparation of financial statements;

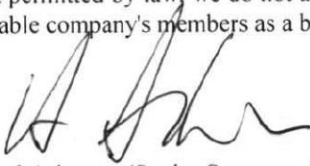
Review of accounting estimates for bias.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
Harlow Occupational Health Service Ltd**

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.



Howard Ashmore (Senior Statutory Auditor)
for and on behalf of Godfrey Laws & Co Limited
Statutory Auditors
69 Knowl Piece
Wilbury Way
Hitchin
Hertfordshire
SG4 0TY

18 April 2023

Harlow Occupational Health Service Ltd

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 October 2022

	Notes	Unrestricted funds £	Restricted fund £	31.10.22 Total funds £	31.10.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	2				
Member company subscriptions		29,884	-	29,884	22,025
Sales of vaccines & first aid supplies		1,883	-	1,883	22,520
Health Assessment/Surveillance		484,194	-	484,194	393,266
Audiometry		15,136	-	15,136	8,566
Health screening		482	-	482	296
Training		83,400	-	83,400	81,974
Physiotherapy		2,137	-	2,137	2,124
Additional MO/OHN time		107,896	-	107,896	184,680
Counselling		16,094	-	16,094	27,876
Specific member contracts		445	-	445	-
Other income		2	-	2	12,118
Total		741,553	-	741,553	755,445
EXPENDITURE ON					
Charitable activities	3				
Member company subscriptions		197,836	-	197,836	246,560
Sales of vaccines & first aid supplies		5,273	-	5,273	14,404
Health Assessment/Surveillance		337,259	-	337,259	251,993
Audiometry		10,537	-	10,537	4,895
Training		57,966	-	57,966	52,299
Physiotherapy		2,083	-	2,083	1,379
Additional MO/OHN time		84,315	-	84,315	118,197
Counselling		10,537	-	10,537	17,829
Specific member contracts		211	-	211	192
Other		6,179	-	6,179	7,556
Total		712,196	-	712,196	715,304
NET INCOME		29,357	-	29,357	40,141
RECONCILIATION OF FUNDS					
Total funds brought forward		350,895	-	350,895	310,754
TOTAL FUNDS CARRIED FORWARD		380,252	-	380,252	350,895

The notes form part of these financial statements

Harlow Occupational Health Service Ltd

Balance Sheet 31 October 2022

	Notes	Unrestricted funds £	Restricted fund £	31.10.22 Total funds £	31.10.21 Total funds £
FIXED ASSETS					
Tangible assets	9	230,999	-	230,999	234,890
CURRENT ASSETS					
Stocks	10	1,477	-	1,477	1,306
Debtors	11	91,532	-	91,532	154,156
Prepayments and accrued income		11,034	-	11,034	10,519
Cash at bank and in hand		92,166	-	92,166	14,445
		<u>196,209</u>	<u>-</u>	<u>196,209</u>	<u>180,426</u>
CREDITORS					
Amounts falling due within one year	12	(20,611)	-	(20,611)	(32,734)
NET CURRENT ASSETS		<u>175,598</u>	<u>-</u>	<u>175,598</u>	<u>147,692</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>406,597</u>	<u>-</u>	<u>406,597</u>	<u>382,582</u>
CREDITORS					
Amounts falling due after more than one year	13	(23,431)	-	(23,431)	(29,093)
ACCRUALS AND DEFERRED INCOME	15	(2,914)	-	(2,914)	(2,594)
NET ASSETS		<u>380,252</u>	<u>-</u>	<u>380,252</u>	<u>350,895</u>
FUNDS	16				
Unrestricted funds				<u>380,252</u>	<u>350,895</u>
TOTAL FUNDS				<u>380,252</u>	<u>350,895</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18 April 2023 and were signed on its behalf by:

L Macrae

L A Macrae - Trustee

Harlow Occupational Health Service Ltd**Cash Flow Statement
for the Year Ended 31 October 2022**

	Notes	31.10.22 £	31.10.21 £
Cash flows from operating activities			
Cash generated from operations	1	91,449 (5,662)	(15,122) -
Net cash provided by/(used in) operating activities		85,787	(15,122)
Cash flows from investing activities			
Purchase of tangible fixed assets		(8,066)	(1,007)
Sale of tangible fixed assets		-	550
Net cash used in investing activities		(8,066)	(457)
Change in cash and cash equivalents in the reporting period		77,721	(15,579)
Cash and cash equivalents at the beginning of the reporting period		14,445	30,024
Cash and cash equivalents at the end of the reporting period		92,166	14,445

The notes form part of these financial statements

Harlow Occupational Health Service Ltd

Notes to the Cash Flow Statement for the Year Ended 31 October 2022

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

	31.10.22	31.10.21
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	29,357	40,141
Adjustments for:		
Depreciation charges	11,957	12,211
Profit on disposal of fixed assets	-	(550)
(Increase)/decrease in stocks	(171)	425
Decrease/(increase) in debtors	62,109	(54,715)
Decrease in creditors	(11,803)	(12,634)
Net cash provided by/(used in) operations	<u>91,449</u>	<u>(15,122)</u>

2. ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS

	At 1.11.21	Cash flow	At 31.10.22
	£	£	£
Net cash			
Cash at bank and in hand	<u>14,445</u>	<u>77,721</u>	<u>92,166</u>
	<u>14,445</u>	<u>77,721</u>	<u>92,166</u>
Debt			
Debts falling due after 1 year	<u>(29,093)</u>	<u>5,662</u>	<u>(23,431)</u>
	<u>(29,093)</u>	<u>5,662</u>	<u>(23,431)</u>
Total	<u>(14,648)</u>	<u>83,383</u>	<u>68,735</u>

**Notes to the Financial Statements
for the Year Ended 31 October 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure and irrecoverable vat

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation and apportionment of costs

Costs of generating funds comprise the costs associated with attracting income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to the such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. staff costs by percentage of activity income and other costs by usage.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Specialist workshop 50 years
Medical equipment	- 20% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

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

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.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Preparation of the accounts on a going concern basis

The charity reported a cash inflow of £29,357 (inflow 2021: £40,141) for the year, there are no material uncertainties about the charity's ability to continue. The trustees are of the view that on this basis the charity is a going concern.

2. INCOME FROM CHARITABLE ACTIVITIES

		31.10.22	31.10.21
	Activity	£	£
Member companies			
subscriptions	Member company subscriptions	29,884	21,592
Training - first aid manual			
handling	Member company subscriptions	-	433
Sale of medical supplies	Sales of vaccines & first aid supplies	1,883	22,520
Health assessments/			
surveillance	Health Assessment/Surveillance	484,194	393,266
Audiometry	Audiometry	15,136	8,566
Health screening executive			
health, well woman, well man	Health screening	482	296
Training - first aid manual			
handling	Training	83,400	81,974
Physiotherapy	Physiotherapy	2,137	2,124
Additional MO/OHN time	Additional MO/OHN time	107,896	184,680
Counselling	Counselling	16,094	27,876
Specific member contracts	Specific member contracts	445	-
		<u>741,551</u>	<u>743,327</u>

Harlow Occupational Health Service Ltd

Notes to the Financial Statements - continued for the Year Ended 31 October 2022

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Member company subscriptions	56,319	141,517	197,836
Sales of vaccines & first aid supplies	3,826	1,447	5,273
Health Assessment/Surveillance	244,703	92,556	337,259
Audiometry	7,646	2,891	10,537
Training	42,059	15,907	57,966
Physiotherapy	37	2,046	2,083
Additional MO/OHN time	61,176	23,139	84,315
Counselling	7,646	2,891	10,537
Specific member contracts	153	58	211
	<u>423,565</u>	<u>282,452</u>	<u>706,017</u>

4. SUPPORT COSTS

	Management £	Finance £	Human resources £	Governance costs £	Totals £
Other resources expended	-	-	-	6,179	6,179
Member company subscriptions	2,270	1,341	137,906	-	141,517
Sales of vaccines & first aid supplies	535	-	912	-	1,447
Health					
Assessment/Surveillance	34,266	-	58,290	-	92,556
Audiometry	1,070	-	1,821	-	2,891
Training	5,889	-	10,018	-	15,907
Physiotherapy	5	-	2,041	-	2,046
Additional MO/OHN time	8,566	-	14,573	-	23,139
Counselling	1,070	-	1,821	-	2,891
Specific member contracts	22	-	36	-	58
	<u>53,693</u>	<u>1,341</u>	<u>227,418</u>	<u>6,179</u>	<u>288,631</u>

5. NET INCOME/(EXPENDITURE)

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

	31.10.22 £	31.10.21 £
Auditors' remuneration	5,062	3,977
Depreciation - owned assets	11,957	12,211
Surplus on disposal of fixed assets	-	(550)
	<u></u>	<u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

7. STAFF COSTS

	31.10.22	31.10.21
	£	£
Wages and salaries	371,214	432,244
Social security costs	23,118	21,594
Other pension costs	21,067	20,361
	<u>415,399</u>	<u>474,199</u>

The key management personnel of the charity is the Chief Executive Officer, the total employee benefits of the key management personnel of the charity was £40,211.

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

	31.10.22	31.10.21
Nursing	2	4
Administration	8	6
	<hr/>	<hr/>
	10	10

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Member company subscriptions	22,025	-	22,025
Sales of vaccines & first aid supplies	22,520	-	22,520
Health Assessment/Surveillance	393,266	-	393,266
Audiometry	8,566	-	8,566
Health screening	296	-	296
Training	81,974	-	81,974
Physiotherapy	2,124	-	2,124
Additional MO/OHN time	184,680	-	184,680
Counselling	27,876	-	27,876
Other income	<u>12,118</u>	<u>-</u>	<u>12,118</u>
Total	<u>755,445</u>	<u>-</u>	<u>755,445</u>
EXPENDITURE ON			
Charitable activities			
Member company subscriptions	246,560	-	246,560

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
Sales of vaccines & first aid supplies	14,404	-	14,404
Health Assessment/Surveillance	251,993	-	251,993
Audiometry	4,895	-	4,895
Training	52,299	-	52,299
Physiotherapy	1,379	-	1,379
Additional MO/OHN time	118,197	-	118,197
Counselling	17,829	-	17,829
Specific member contracts	192	-	192
Other	7,556	-	7,556
Total	715,304	-	715,304
NET INCOME	40,141	-	40,141
RECONCILIATION OF FUNDS			
Total funds brought forward	310,754	-	310,754
TOTAL FUNDS CARRIED FORWARD	350,895	-	350,895

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Medical equipment £	Totals £
COST				
At 1 November 2021	400,000	126,985	70,118	597,103
Additions	-	5,766	2,300	8,066
At 31 October 2022	400,000	132,751	72,418	605,169
DEPRECIATION				
At 1 November 2021	175,002	119,800	67,411	362,213
Charge for year	5,600	4,211	2,146	11,957
At 31 October 2022	180,602	124,011	69,557	374,170
NET BOOK VALUE				
At 31 October 2022	219,398	8,740	2,861	230,999
At 31 October 2021	224,998	7,185	2,707	234,890

Harlow Occupational Health Service Ltd

Notes to the Financial Statements - continued for the Year Ended 31 October 2022

10. STOCKS

	31.10.22	31.10.21
	£	£
Stocks	<u>1,477</u>	<u>1,306</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.22	31.10.21
	£	£
Trade debtors	87,699	148,323
Other debtors	<u>3,833</u>	<u>5,833</u>
	<u>91,532</u>	<u>154,156</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.22	31.10.21
	£	£
Trade creditors	6,983	17,550
Social security and other taxes	8,491	5,716
VAT	<u>5,137</u>	<u>9,468</u>
	<u>20,611</u>	<u>32,734</u>

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

	31.10.22	31.10.21
	£	£
Other loans (see note 14)	<u>23,431</u>	<u>29,093</u>

14. LOANS

An analysis of the maturity of loans is given below:

	31.10.22	31.10.21
	£	£
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	<u>23,431</u>	<u>29,093</u>

15. ACCRUALS AND DEFERRED INCOME

	31.10.22	31.10.21
	£	£
Accruals and deferred income	<u>2,914</u>	<u>2,594</u>

Harlow Occupational Health Service Ltd

Notes to the Financial Statements - continued for the Year Ended 31 October 2022

16. MOVEMENT IN FUNDS

	At 1.11.21 £	Net movement in funds £	At 31.10.22 £
Unrestricted funds			
General fund	62,071	29,357	91,428
Property replacement reserve	277,775	-	277,775
Grant Account Reserve	11,049	-	11,049
	<u>350,895</u>	<u>29,357</u>	<u>380,252</u>
TOTAL FUNDS	<u>350,895</u>	<u>29,357</u>	<u>380,252</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	741,553	(712,196)	29,357
	<u>741,553</u>	<u>(712,196)</u>	<u>29,357</u>
TOTAL FUNDS	<u>741,553</u>	<u>(712,196)</u>	<u>29,357</u>

Comparatives for movement in funds

	At 1.11.20 £	Net movement in funds £	At 31.10.21 £
Unrestricted funds			
General fund	21,930	40,141	62,071
Property replacement reserve	277,775	-	277,775
Grant Account Reserve	11,049	-	11,049
	<u>310,754</u>	<u>40,141</u>	<u>350,895</u>
TOTAL FUNDS	<u>310,754</u>	<u>40,141</u>	<u>350,895</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	755,445	(715,304)	40,141
	<u>755,445</u>	<u>(715,304)</u>	<u>40,141</u>
TOTAL FUNDS	<u>755,445</u>	<u>(715,304)</u>	<u>40,141</u>

Harlow Occupational Health Service Ltd

Notes to the Financial Statements - continued for the Year Ended 31 October 2022

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.20 £	Net movement in funds £	At 31.10.22 £
Unrestricted funds			
General fund	21,930	69,498	91,428
Property replacement reserve	277,775	-	277,775
Grant Account Reserve	11,049	-	11,049
	<u>310,754</u>	<u>69,498</u>	<u>380,252</u>
TOTAL FUNDS	<u>310,754</u>	<u>69,498</u>	<u>380,252</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,496,998	(1,427,500)	69,498
	<u>1,496,998</u>	<u>(1,427,500)</u>	<u>69,498</u>
TOTAL FUNDS	<u>1,496,998</u>	<u>(1,427,500)</u>	<u>69,498</u>

17. RELATED PARTY DISCLOSURES

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

18. GENERAL INFORMATION

Harlow Occupational Health Limited, a company limited by guarantee, is a limited company incorporated in England and Wales and has its registered office and principal place of business at Stephen Taylor House, Edinburgh Place, Templefields, Harlow, Essex, CM20 2DJ

The principal activity of the company is that of the provision of occupational health services for the public benefit.

Harlow Occupational Health Service Ltd**Detailed Statement of Financial Activities
for the Year Ended 31 October 2022**

	31.10.22 £	31.10.21 £
INCOME AND ENDOWMENTS		
Charitable activities		
Member companies subscriptions	29,884	21,592
Health assessments/ surveillance	484,194	393,266
Audiometry	15,136	8,566
Health screening executive health, well woman, well man	482	296
Training - first aid manual handling	83,400	82,407
Physiotherapy	2,137	2,124
Additional MO/OHN time	107,896	184,680
Specific member contracts	445	-
Sale of medical supplies	1,883	22,520
Counselling	16,094	27,876
	<hr/> 741,551	<hr/> 743,327
Other income		
Rental of rooms	2	4,947
COVID19 Aid	-	7,171
	<hr/> 2	<hr/> 12,118
Total incoming resources	<hr/> 741,553	<hr/> 755,445
EXPENDITURE		
Charitable activities		
Wages	164,863	129,141
Social security	23,118	21,594
Self employed professional fees	203,192	148,708
COSHH surveillance & OHS blood test costs	2,591	(96)
Medical reports	671	(3,374)
Professional journals	51	141
Conference fees	1,330	1,584
Computer costs	14,329	6,548
Counselling	13,420	19,550
	<hr/> 423,565	<hr/> 323,796
Support costs		
Management		
Rates and water	366	1,033
Insurance	5,026	5,429
Light and heat	1,705	4,321
Telephone	2,593	2,358
Postage and stationery	8,507	9,524
Advertising	150	-
Carried forward	18,347	22,665

Harlow Occupational Health Service Ltd**Detailed Statement of Financial Activities
for the Year Ended 31 October 2022**

	31.10.22 £	31.10.21 £
Management		
Brought forward	18,347	22,665
Sundries	1,503	78
Cleaning	7,268	6,505
Repairs & maintenance	14,738	14,887
Motor expenses	1,121	3,026
Staff welfare	(1,241)	113
Depreciation of tangible assets	11,957	12,211
Loss on sale of tangible fixed assets	-	(550)
	<hr/> 53,693	<hr/> 58,935
Finance		
Bank charges	813	1,553
Bank interest	528	1,189
	<hr/> 1,341	<hr/> 2,742
Human resources		
Wages	206,351	303,103
Pensions	21,067	20,361
	<hr/> 227,418	<hr/> 323,464
Governance costs		
Auditors' remuneration	5,062	3,977
Legal fees	225	98
Strategic review repairs	892	2,292
	<hr/> 6,179	<hr/> 6,367
Total resources expended	<hr/> 712,196	<hr/> 715,304
Net income	<hr/> 29,357	<hr/> 40,141