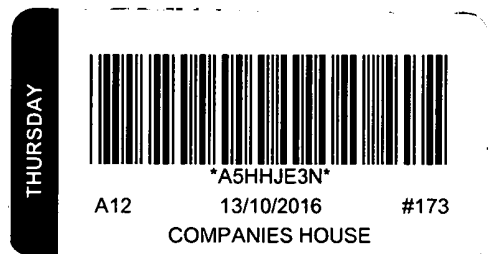


Charity Registration No. 230407

Company Registration No. 00731728 (England and Wales)

**MOHS WORKPLACE HEALTH LIMITED
DIRECTORS' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2016**



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MOHS WORKPLACE HEALTH LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Directors

Mr Geoff Fisher
Mr David Lynam
Dr Laurence Leeming-Latham
Mr Martyn Round
Mrs H Hooper
Dr Emma McCollum

Chairman

Mr Geoff Fisher

Charity number

230407

Company number

00731728

Principal address

83 Birmingham Road
West Bromwich
West Midlands
B70 6PX

Registered office

83 Birmingham Road
West Bromwich
West Midlands
B70 6PX

Auditors

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

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2016

The directors present their report and accounts for the year ended 31 March 2016.

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 the Statement of Recommended Practice, "Accounting and Reporting by Charities", SORP 2015 (FRSSE).

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 were:

Mr Geoff Fisher

Mr David Lynam

Dr Laurence Leeming-Latham

Mr Martyn Round

Mrs H Hooper

Dr Emma McCollum

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 to be directors.

All 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 and examination rooms, training facilities and house the centre of administration.

Some of its services are undertaken at its premises although the majority of occupational health care provision is undertaken by occupational health doctors and advisors at the members' premises. Training and health and safety provision is also provided at the members' premises.

First aid at work training and health and safety provision are also provided at its West Bromwich premises and also at members' premises.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

MOHS WORKPLACE HEALTH LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 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 population by the prevention and cure of occupational disease 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.

MOHS WORKPLACE HEALTH LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

Public benefit activities

MOHS's charitable purpose is the advancement of physical and moral welfare by the prevention and cure of occupational disease and injuries, combined with the promotion of the general health and wellbeing of employees in the workplace.

Consequently, all of our activities have identifiable benefits for the working population.

As a company, we are continually 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 and trainees from public sector occupational health providers are invited to the company on workplace visits to enable them to gain firsthand experience of a leading provider of workplace health services to companies across the UK.

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.

People

Arrivals

Clinical team

January saw the arrival of two eminent new starters, Dr Paul Kanas, an occupational health physician and Dr Rick Norris, a chartered psychologist to further strengthen our clinical services team.

Dr Paul Kanas, BM MB MRCP (UK) FFOM, a consultant occupational physician with more than 30 years' experience, and Dr Rick Norris, a chartered psychologist, have joined MOHS to provide extra strength in depth.

Dr Kanas became the seventh member of our team of sessional OH physicians who all offer a broad range of services including absence management, medical assessments, health promotion and wellbeing programmes.

His key achievements include working with HR and line managers to reduce sickness absence; advising on rehabilitation programmes to support early returns to work; providing medical advice for employees travelling overseas on business; and advising pension fund trustees on ill health retirement cases.

Dr Kanas was previously head of occupational health for Mondelez UK (formerly known as Cadbury and Kraft Foods).

Chartered psychologist Dr Rick Norris, C.Psychol, AFBPS, MAC, took up position as head of MOHS' psychological wellbeing services unit, which provides a range of psychological interventions including one to one counselling, post traumatic event debriefing and cognitive behavioural therapy (CBT) to address a wide spectrum of psychological issues such as stress, anxiety disorders and depression.

Dr Norris is a published author of a number of books on stress management, happiness and managing depression, and a regular contributor to BBC radio and television as well as being quoted frequently in the press on various topics relating to psychology and business. He is also a Visiting Consultant Psychologist at the Manor Hospital in Walsall.

New members of staff who joined MOHS in the last 12 months included three registered nurses, Angeline Johnson, who joined from a local hospital's endoscopy unit; Alex Nash, who previously worked in a local hospital's cardiology ward; and Kim Mountney, who worked on the wards at another local hospital. All three were welcome additions to our experienced team of nurse led occupational health advisors.

MOHS WORKPLACE HEALTH LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

Admin

MOHS's inhouse medical administration team was boosted with the arrival of two new staff members, Lianne Goddard joined us in January. Ably qualified for the role, Lianne previously worked as a legal secretary for a local firm of solicitors. Christine Jennings became our morning receptionist, while in the afternoons, she provides support for the medical administration team.

Departures

In February, we said goodbye to a long serving member of staff, who left following a long term illness. Paulette Matthews joined MOHS as an occupational health advisor in 1998 and was a valued member of the team over the years.

The year also saw the departures of occupational health advisors Sally Holt, Katie Nicholls and Sophie Broadbent, and our morning receptionist, Julie Gill.

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 solvent and this was largely due to our stable 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 its unique business strengths.

MOHS WORKPLACE HEALTH LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

Achievements and performance

Client portfolio

During the financial year, MOHS achieved some significant new client contracts in both the public and private sectors. In addition, several existing clients demonstrated their renewed commitment to employee welfare by increasing their occupational health provision.

Quality assurance

MOHS successfully retained its BSI ISO 9001 accreditation. It also secured accreditation for CBH (Constructing Better Health), a standards body for the construction industry.

Staff qualifications

MOHS continued to work towards improving the skills and expertise of its employees. In the past 12 months, the following advisors and technicians either gained - or worked towards - further qualifications in the following areas:

- hand arm vibration qualification – Julie Forber, Jade Stringer, Angeline Johnson and Alex Nash (occupational health advisors)
- mental health Ange Johnson
- five day ergonomic course – Glen Musgrove
- Dr McCollum completed her shoulder circumference training (June)
- CIPD Intermediate (L5) Certificate in HR Management – Helen Hooper
- an inhouse first aid training course was also delivered to its medical admin team

Well done to the above for these achievements.

Occupational health physician provision

Following the appointment of Dr Paul Kanas, MOHS's close knit OHP team 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, now has considerable experience in managing referral patients within their work and social environment, and significant expertise in clinical decision making and cost effective management of injured workers and sickness absence.

Occupational health advisor / technician provision

The need to increase the number of nurse led advisors, due to the growing demand for their services from our client base, led to the appointment of three additional RN qualified staff. 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 service training (ISTs), sharing best practice and benchmarking.

MOHS WORKPLACE HEALTH LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

Employee wellbeing and health promotion provision

MOHS's employee wellbeing and health promotion provision is now an integral part of its service offering. 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. MOHS also saw increased demand for its personal resilience and stress management training and for its physiotherapy offering, which it provides through third parties.

Travel health and vaccination centre

Bookings for the travel health and vaccination centre, which is also a registered yellow fever centre, held steady during the last 12 months. The centre was heavily promoted via local media, the internet and flyers, so recognition for the centre and its services continued to grow. The growing number of workers from inside and outside the EU coming to the UK to work, coupled with UK workers going overseas, created a demand for vaccination programmes.

First aid at work (FAW) training

Following the HSE's withdrawal of accreditation for FAW providers, the marketplace saw a rise in the number of training providers offering courses where quality is not always a priority (the onus is now on the employer to find reputable trainers, rather than the trainers having to prove they are ably qualified themselves). These operators also have lower overheads than more established providers (as they often rent rooms in hotels rather than have dedicated training centres with dedicated staff) so are able to offer heavily discounted rates.

This development did have a slight negative impact on our training department's income during this financial period, however many existing clients remained loyal to MOHS. We also responded by launching new or improved services – for example Professional Driver CPC First Aid at Work (where we offer seven hours of first aid training towards the 35 hours of periodic training that professional drivers must undertake every five years and our centre at 83 Birmingham Road is now a JAUPST registered centre for professional driver training) and Emergency Paediatric First Aid, a one day course which complements our improved two day Paediatric First Aid course.

To ensure the quality of our courses (following the HSE's withdrawal), we sought alternative accreditation from Highfield to offer Ofqual approved first aid at work courses. This has been received very well by our students and clients alike.

Health and safety services

This part of our service saw an increasing (and beneficial) development. The recent spate of 'blame/claim' activity surrounding noisy work environments seemed to have resulted in insurance companies insisting their clients are compliant with current legislative. This led to an increase in the number of noise assessments undertaken by our specialist inhouse noise assessor during the financial period, compared with previous years. This may also have been the reason why requests for ergonomic assessments (undertaken by our inhouse safety advisor) also increased considerably, gaining MOHS a solid reputation for these specialist services.

MOHS WORKPLACE HEALTH LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

Mental health services

Accredited third party suppliers continued to provide interventions in this area of service offering for both existing and ad hoc clients.

Third party referrals

MOHS continued to be a preferred occupational health provider for several health & safety consultancies, insurance brokers, HR and legal providers, who recommended our services to those of their clients with an occupational health need.

Brand management

MOHS continued to enforce and promote its corporate image in all areas of its business to ensure brand values are conveyed and core messages delivered.

Online activities

MOHS continued to promote its services via its website and used various online tools – social media, blogs, web content updates – to ensure its high ranking in the natural searches of the internet browsers. As a result, more than 50 percent of its new business enquiries came via the internet.

Premises redevelopment

Since August 2015, work has been underway on improving our centre. Phase one involved the levelling of the rear car park and improvements to the interior of the building including new reception area, additional consulting room (taking the number up to five, with the remaining four being completed refurbished), larger waiting area, upgraded storage areas, enlarged comms room and redecoration of certain offices.

Financial review

Trading remained difficult and growth has not been as high as expected. However, there was good news relating to the construction sector. MOHS noticed this sector was starting to pick up and it applied for accreditation with Constructing Better Health, a standards body which was set up to improve workplace health for UK construction workers. Following a lengthy and indepth screening process, MOHS was accepted as one of CBH's accredited providers for the Midlands for its safety critical worker medicals. Demand for these medicals has since been high, with recent large construction projects in the pipeline for the West Midlands, including Sandwell's new 'super' hospital and HS2.

Despite being accredited for less than a year, MOHS has become one of CBH's top 10 list of providers, a credibility which has led to demand for other areas of the business, particularly oil and gas medicals and health surveillance for compliance.

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. While the current level of income generated may prove sufficient to meet identified requirements, it is the directors' view that there should be sufficient free reserves available to provide financial security and flexibility to support the services and facilities offered by the charity. Having regard to known and anticipated future expenditure and to provide contingency funding for any unplanned expenditure that may be required.

Having regard to the foregoing, it is the directors' view that the level of free reserves to be held by the charity should be to cover between four and six months of budgeted forecast expenditure.

MOHS WORKPLACE HEALTH LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

Plans for the future

Growth areas

Areas earmarked for growth remain similar to those identified in previous annual reports. They include travel health and vaccination provision; health surveillance; absence management initiatives; drug and alcohol screening; employment wellbeing and health promotion; health and safety training and personal resilience training.

MOHS also believes there will be an increase in demand for its mental health services as more employers recognise that stress is one of the main reasons for sickness absence.

New clients

New business development and improved service offering will continue as the cornerstones of MOHS's corporate strategy moving forward.

Online activity

Portal

MOHS is in the process of developing an online portal for clients to be able to access certain information (occupational health reports, management referral booking dates, screening results). This portal, which will incorporate the latest security techniques, will be accessed via our website, using a unique user name and password, and will open in October 2016.

Web traffic recognition

MOHS recently invested in new software coding on its website, which enables us to see which organisation has visited the site, the time they spent on the site and the pages landed on. This information allows us to target these 'warm leads' with greater efficiency as they will already know who we are, where we are based and what we offer.

Live chats

Also new is a 'live chat' facility on the home page of our website so visitors can communicate directly with us on a range of subjects.

Premises redevelopment

This will continue with the main focus of phase two being the redevelopment of the paved grounds in front of the centre, with the primary aim of making the area look completely homogeneous.

Disclosure of information to auditors

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 auditors are aware of such information.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small company exemption.

MOHS WORKPLACE HEALTH LIMITED


DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

Auditors

A resolution proposing that CK Audit be reappointed as auditors of the company will be put to the members.

On behalf of the board of directors



Mr Geoff Fisher

Chairman

Dated: 21 July 2016

MOHS WORKPLACE HEALTH LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The trustees (who are also directors of MOHS Workplace Health Limited for the purposes of company law) are responsible for preparing the Trustees' Annual 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 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 these financial statements, the trustees 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 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 auditor is 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 auditor is aware of that information.

MOHS WORKPLACE HEALTH LIMITED

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF MOHS WORKPLACE HEALTH LIMITED

We have audited the accounts of MOHS Workplace Health Limited for the year ended 31 March 2016 set out on pages 13 to 21. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective January 2015) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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 its members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the statement of directors' responsibilities, the directors, who also act as trustees for the charitable activities of MOHS Workplace Health Limited, are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the accounts

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the Directors' Annual Report to identify material inconsistencies with the audited accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on accounts

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

the information given in the Directors' Report is consistent with the accounts.

MOHS WORKPLACE HEALTH LIMITED

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE MEMBERS OF MOHS WORKPLACE HEALTH LIMITED

Matters on which we are required to report by exception

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 accounts 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.
- the directors were not entitled to prepare the financial statements and the directors' report in accordance with the small companies regime and take advantage of the small companies exemptions in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.



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

Chartered Accountants

Statutory Auditor

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

Dated: 21 July 2016

MOHS WORKPLACE HEALTH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2016

	Notes	2016 £	2015 £
<u>Incoming resources from generated funds</u>			
Investment income	2	179	166
Incoming resources from charitable activities	3	1,832,655	1,840,451
Other incoming resources	4	-	(10,742)
Total incoming resources		1,832,834	1,829,875
<u>Resources expended</u>	5		
Charitable activities			
Workplace Health Service		1,700,130	1,657,370
Governance costs		69,168	80,363
Total resources expended		1,769,298	1,737,733
Net income for the year/ Net movement in funds		63,536	92,142
Fund balances at 1 April 2015		1,345,239	1,253,097
Fund balances at 31 March 2016		1,408,775	1,345,239

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 2016

	Notes	2016 £	£	2015 £	£
Fixed assets					
Tangible assets	10		873,700		645,139
Current assets					
Debtors	11	347,479		348,304	
Cash at bank and in hand		332,843		527,023	
		680,322		875,327	
Creditors: amounts falling due within one year	12	(145,247)		(175,227)	
Net current assets			535,075		700,100
Total assets less current liabilities			1,408,775		1,345,239
Income funds					
Unrestricted funds					
Unrestricted income funds		1,328,125		1,264,589	
Revaluation reserve		80,650		80,650	
			1,408,775		1,345,239
			1,408,775		1,345,239

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The accounts were approved by the Board on 21 July 2016



Mr Geoff Fisher
Chairman

Company Registration No. 00731728

MOHS WORKPLACE HEALTH LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention modified to include the revaluation of certain fixed assets.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015), and the Companies Act 2006.

1.2 Incoming resources

All incoming resources are included in the statement of financial activities when the company is entitled to income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Investment income is included when receivable,

Incoming resources from charitable trading activity are accounted for when earned.

1.3 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.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life, as follows:

Freehold land is not depreciated

Freehold buildings	Nil
Plant and machinery	25% reducing balance
Fixtures, fittings & equipment	25% reducing balance
Motor vehicles	25% reducing balance

No depreciation is provided in respect of freehold land and buildings as the directors are of the opinion that their useful economic lives and estimated residual values are such that any element of depreciation is not material.

1.5 Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

1.6 Pensions

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.

1.7 Accumulated funds

MOHS WORKPLACE HEALTH LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

(Continued)

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.

Designated funds are unrestricted funds earmarked by the directors for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.8 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a sort maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 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.

1.10 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 Investment income

	2016 £	2015 £
Interest receivable	179	166

3 Incoming resources from charitable activities

	2016 £	2015 £
Membership & Nurse Based Screening	968,262	1,007,889
Stores	10,095	16,144
Doctors	668,293	611,417
Training	186,005	205,001
	<u>1,832,655</u>	<u>1,840,451</u>

MOHS WORKPLACE HEALTH LIMITED

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

4 Other incoming resources

	Total 2016 £	Total 2015 £
Net (loss)/gain on disposal of fixed assets	-	(10,742)

5 Total resources expended

	Staff costs £	Depreciation £	Other costs £	Total 2016 £	Total 2015 £
Charitable activities					
<u>Workplace Health Service</u>					
Activities undertaken directly	573,021	5,100	462,293	1,040,414	1,040,247
Support costs	328,930	24,495	306,291	659,716	617,123
Total	901,951	29,595	768,584	1,700,130	1,657,370
Governance costs	62,919	-	6,249	69,168	80,363
	964,870	29,595	774,833	1,769,298	1,737,733

Governance costs includes payments to the auditors of £5,000 (2015: £6,000) for audit fees.

6 Activities undertaken directly

	2016 £	2015 £
Other costs relating to Workplace Health Service comprise:		
Direct purchases	118,076	113,265
Consultants	303,115	289,153
Staff training	10,211	4,442
Cars/transport	30,891	44,237
	462,293	451,097

MOHS WORKPLACE HEALTH LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

7 Support costs

	2016	2015
	£	£
Insurance	24,287	22,710
Premises	86,506	93,086
Postage & Stationery	30,213	32,953
Telephone & Fax	5,311	4,158
Motor Expenses	810	2,305
Legal & Professional	5,248	16,891
Marketing	24,442	26,466
Laundry/Cleaning	12,742	10,802
Recruitment Costs	12,240	11,362
Admin Training	2,626	5,258
VAT Unrecovered	70,532	53,677
Discounts	14	16
Doubtful Debts	10,378	550
Sundry Expenses	18,948	6,562
Bank Charges	1,994	1,956
VAT scale charge	-	167
Staff costs	328,930	318,935
Depreciation	24,495	9,269
	659,716	617,123

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.

MOHS WORKPLACE HEALTH LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2016 Number	2015 Number
Doctors	1	1
Administration	12	13
Management	1	1
Occupational Health Advisors	8	11
Health Screen Technicians	4	3
Health & Safety Trainers	3	3
Marketing	1	1
	<u>30</u>	<u>33</u>

Employment costs

	2016 £	2015 £
Wages and salaries	851,476	869,100
Social security costs	79,196	77,791
Other pension costs	34,198	22,942
	<u>964,870</u>	<u>969,833</u>

There were no employees whose annual remuneration was £60,000 or more.

One director is accruing benefits under a defined contribution pension scheme.

MOHS WORKPLACE HEALTH LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

10 Tangible fixed assets

	Land and buildings	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
Cost or valuation					
At 1 April 2015	547,276	124,030	272,600	100,752	1,044,658
Additions	204,861	-	53,296	-	258,157
At 31 March 2016	752,137	124,030	325,896	100,752	1,302,815
Depreciation					
At 1 April 2015	-	114,206	205,054	80,259	399,519
Charge for the year	-	1,123	24,494	3,979	29,596
At 31 March 2016	-	115,329	229,548	84,238	429,115
Net book value					
At 31 March 2016	752,137	8,701	96,348	16,514	873,700
At 31 March 2015	547,276	9,824	67,546	20,493	645,139

Comparable historical cost for the land and buildings included at valuation:

	2016 £	2015 £
Cost	704,640	543,903
Accumulated depreciation	-	-
At 31 March 2016	704,640	543,903

All other tangible fixed assets are stated at historical cost.

The freehold property was revalued in 1998 by the directors at open market value. Additions since that date are included at cost. This treatment is in line with FRS 15 transitional provisions.

11 Debtors

	2016 £	2015 £
Trade debtors	339,178	304,526
Prepayments and accrued income	8,301	43,778
	347,479	348,304

MOHS WORKPLACE HEALTH LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

12 Creditors: amounts falling due within one year	2016 £	2015 £
Trade creditors	102,996	129,244
Taxes and social security costs	35,982	37,140
Accruals	6,269	8,843
	<u>145,247</u>	<u>175,227</u>

13 Commitments under operating leases

At 31 March 2016 the company had annual commitments under non-cancellable operating leases as follows:

	2016 £	2015 £
Expiry date:		
Between two and five years	<u>2,972</u>	<u>2,972</u>