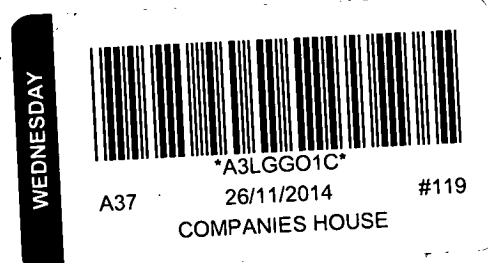


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Charity Registration No. 230407

Company Registration No. 00731728 (England and Wales)

**MOHS WORKPLACE HEALTH LIMITED
DIRECTORS' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2014**



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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
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 2014

The directors present their report and accounts for the year ended 31 March 2014.

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", issued in March 2005.

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

Mr Justin Owens

(Resigned 28 February 2014)

Dr Laurence Leeming-Latham

Ms Helen Mackenzie

(Resigned 20 June 2014)

Mr Martyn Round

The members elect their representatives to be councillors on the Committee of Management.

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. Most of the occupational health care provision is undertaken by doctors and nurses at the members' premises and training is also provided 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.

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 2014

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 a short basic first aid skills training course to members of the local community free of charge.

MOHS further developed its relationship with the Institute of Occupational and Environmental Medicine, with clinical supervisor, Simon Jukes, continuing to provide support and mentoring during the diploma doctors' workplace visits.

People

Departures

December saw the departure of Dr Khayyam Altaf, one of our sessional occupational health physicians, who emigrated to Australia. We would like to wish Dr Altaf every success in his new life.

Arrivals

New members of staff joining MOHS during the last 12 months included three registered nurses who were welcome additions to our expanding team of occupational health advisors.

They were Vanessa Hill, who joined us from a local hospital where she worked in an intensive care unit; Hayley Stanton, who worked as an inhouse occupational health advisor for a major automotive manufacturer; and Ashley Biggs, who previously worked in a local nursing home.

MOHS also welcomed Linda Stone, who joined in September 2013 as our afternoon receptionist.

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 remains strong and solvent and this is largely due our stable workforce and 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.

We would also like to thank the directors for their valued input and collective business intellect and insight.

MOHS WORKPLACE HEALTH LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2014

Achievements and performance

Client portfolio

Our client portfolio continued to expand in several ways. In addition to new clients, existing clients demonstrated their renewed commitment to employee welfare by increasing their occupational health provision (for example, one client increased from four visits a year to a monthly visit) while several former clients returned to us after having used another provider in the interim.

Sales income

MOHS achieved an increase on sales of £132,949 (8.1%) compared with the previous financial year

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:

- diploma in occupational health - Dr Emma McCollum
- occupational health diploma - Hayley Johnson
- hand arm vibration - Hayley Johnson, Rachel Magadia, Garry Roche
- diploma in travel medicine - Chrissie Wood
- introduction to CBT for occupational health professionals - Fiona Eagles (ongoing)

We congratulate the above on these worthwhile achievements

Occupational health physician provision

Although the first half of the financial year achieved only moderate growth, since January, the requirement for doctoring services increased significantly, boosted by referrals from a local authority and a transport supplier. As a result, two of our doctors increased their number of sessions to cover the growing demand.

MOHS WORKPLACE HEALTH LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2014

Employee wellbeing and health promotion services

Employee wellbeing continued to develop as an additional income stream. To provide an example, one of our manufacturing clients was experiencing a high incidence of musculoskeletal issues at its three sites. MOHS was asked to arrange for the services of a qualified physiotherapist to demonstrate a series of preventative exercises to each of the shifts at the site. To support this initiative, MOHS, in conjunction with its physiotherapy supplier, produced an eight page booklet featuring the exercises which was given to each employee

The event proved so popular and beneficial, the company now wants the physiotherapist to provide a weekly service at all three sites.

Other existing clients have been buying additional days for health promotion events while a new client requested a series of ad hoc wellbeing workshops, the first of which was a nutritional workshop held during a lunchtime session and attended by all available employees.

First aid at work training

Despite the Health and Safety Executive (HSE) removing its accreditation on all first aid at work courses (which allowed more competition in the marketplace) in October 2013, bookings for all our FAW courses from both existing and new clients continued to hold steady. In addition, the paediatric emergency first aid course was upgraded from a one day to a two day course.

MOHS also recognised the growing importance of managing stress in the workplace and improving personal resilience among employees by introducing six new courses related to stress management and leadership performance, all of which would be provided by an external trainer under the MOHS brand.

In addition, MOHS joined forces with another external supplier to offer two mental health related courses and one suicide prevention course.

Health and safety services

The changing role of the HSE to more of an enforcement agency, with tougher penalties at their disposal to use against workplaces in breach of health and safety legislation, resulted in more businesses utilising our health and safety advisory services. Demand for ergonomic, noise and workplace assessments increased as well as for our two IOSH accredited courses, Working Safely and Managing Safely.

MOHS WORKPLACE HEALTH LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2014

Brand management

MOHS continued to refine its corporate image in all areas of its business to reinforce brand values and promote core messages to its target audience.

New initiatives included high visibility branded vests and photo IDs for all clinical staff to wear while on clients' premises.

Profile building

Media: MOHS took advantage of an opportunity to promote its expertise in a regular column which appeared bimonthly in the business supplement of the region's main daily newspaper, Express and Star. The column examined a different work related health issue each time. Subjects highlighted included coping with an ageing workforce and tackling obesity among employees. The column was written from the viewpoint of our chief occupational health advisor, Helen Hooper, and was an excellent platform to help raise her profile.

In addition, MOHS continued its commitment to supporting the Black Country Chamber of Commerce business magazine, Prosper, through editorial and advertising.

Exhibitions: MOHS again exhibited at the industry's leading health and safety exhibition held in March at the NEC, Birmingham, to further increase its profile and to develop networking opportunities.

New business

During the financial year under review, MOHS achieved some significant new client contracts in both the public and private sectors. Opportunities to submit tenders greatly increased and MOHS gained considerable experience in proposal completions. We also increased our public liability insurance to comply with some of the larger tender specifications.

Online activity

MOHS, in conjunction with a professional film maker, produced two videos; a corporate video which highlighted the main aspects of its services, and a first aid at work training video which demonstrated some of our courses and also included three client testimonials. Both videos were then uploaded onto our website and also onto YouTube.

Financial review

Despite another challenging year we were pleased to report an increase in turnover and satisfactory outcome for the financial year ending 31 March 2014.

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. Whilst 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 enhance the services and facilities offered by 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 most appropriate level of free reserves to be held by the Charity should be to cover between 4 and 6 months of budgeted forecast expenditure.

The policy of the Directors, therefore is to closely monitor the financial and operational activities of the Charity and to continue to maintain free reserves within the parameters identified above.

MOHS WORKPLACE HEALTH LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2014

Plans for the future

MOHS is optimistic about the future on three fronts:

- i) the economy will continue to improve and the subsequent rise in employment will inevitably mean an increase in demand for the occupational health side of our business: ie medical assessments, health surveillance, absence management and travel health advice and vaccinations;
- ii) more employers are becoming aware of the positive benefits of employee wellbeing and health promotion and directing resources to support such initiatives; and
- iii) the HSE's enforcement role should create more health and safety opportunities.

MOHS also plans to form alliances with providers who can offer services which complement our own, for example with EAP providers and health and safety trainers in related fields.

Growth areas

Areas earmarked for growth remain similar to those identified in the previous year's annual report.

They include travel health and vaccination provision; absence management initiatives; employee wellbeing and health promotion; health and safety training; and drug and alcohol screening

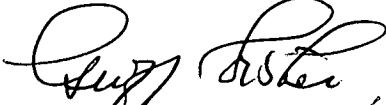
Disclosure of information to auditors

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.

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: 10 October 2014

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 2014 set out on pages 10 to 17. 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).

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 2014 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.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Directors' Report for the financial year for which the accounts are prepared 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.


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: 10 October 2014

MOHS WORKPLACE HEALTH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2014

	Notes	2014 £	2013 £
<u>Incoming resources from generated funds</u>			
Investment income	2	156	129
Incoming resources from charitable activities	3	1,767,667	1,634,718
Other incoming resources	4	(2,618)	854
Total incoming resources		1,765,205	1,635,701
<u>Resources expended</u>	5		
Charitable activities			
Workplace Health Service		1,587,178	1,485,967
Governance costs		59,429	56,946
Total resources expended		1,646,607	1,542,913
Net income for the year/ Net movement in funds		118,598	92,788
Fund balances at 1 April 2013		1,134,499	1,041,711
Fund balances at 31 March 2014		1,253,097	1,134,499

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

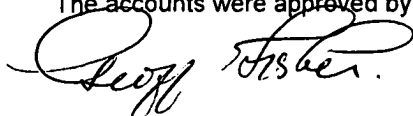
MOHS WORKPLACE HEALTH LIMITED

BALANCE SHEET

AS AT 31 MARCH 2014

	Notes	2014 £	£	2013 £	£
Fixed assets					
Tangible assets	10		607,186		618,789
Current assets					
Debtors	11	298,973		243,956	
Cash at bank and in hand		483,942		422,973	
		<u>782,915</u>		<u>666,929</u>	
Creditors: amounts falling due within one year	12	<u>(137,004)</u>		<u>(151,219)</u>	
Net current assets			<u>645,911</u>		<u>515,710</u>
Total assets less current liabilities			<u><u>1,253,097</u></u>		<u><u>1,134,499</u></u>
Income funds					
Unrestricted funds					
Unrestricted income funds		1,172,447		1,053,849	
Revaluation reserve		<u>80,650</u>		<u>80,650</u>	
			<u>1,253,097</u>		<u>1,134,499</u>
			<u><u>1,253,097</u></u>		<u><u>1,134,499</u></u>

The accounts were approved by the Board on 10 October 2014



Mr Geoff Fisher
Chairman

Company Registration No. 00731728

MOHS WORKPLACE HEALTH LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2014

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, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006.

1.2 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	10% - 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.

1.3 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.

1.4 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.

1.5 Fund accounting

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.

MOHS WORKPLACE HEALTH LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2014

1 Accounting policies

(Continued)

1.6 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.

1.7 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.

2 Investment income

	2014 £	2013 £
Interest receivable	156	129

3 Incoming resources from charitable activities

	2014 £	2013 £
Membership & Nurse Based Screening	980,361	957,852
Stores	8,832	5,155
Doctors	594,886	490,116
Training	183,588	181,595
	<u>1,767,667</u>	<u>1,634,718</u>

4 Other incoming resources

	2014 £	2013 £
Net (loss)/gain on disposal of fixed assets	(2,618)	854

MOHS WORKPLACE HEALTH LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2014

5 Total resources expended

	Staff costs £	Depreciation £	Other costs £	Total 2014 £	Total 2013 £
Charitable activities					
<u>Workplace Health Service</u>					
Activities undertaken directly	601,586	12,369	403,248	1,017,203	951,570
Support costs	264,109	8,568	297,298	569,975	534,397
Total	865,695	20,937	700,546	1,587,178	1,485,967
Governance costs	54,478	-	4,951	59,429	56,946
	920,173	20,937	705,497	1,646,607	1,542,913

Governance costs includes payments to the auditors of £3,500 (2013: £3,400) for audit fees.

6 Activities undertaken directly

	2014 £	2013 £
Other costs relating to Workplace Health Service comprise:		
Direct purchases	98,084	84,477
Consultants	260,253	204,842
Staff training	7,070	9,998
Cars/transport	37,841	40,317
Transfers/recharges	-	3,535
	403,248	343,169

7 Support costs

	2014 £	2013 £
Admin	297,298	250,566
Staff costs	264,109	270,409
Depreciation	8,568	13,422
	569,975	534,397

MOHS WORKPLACE HEALTH LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2014

8 Directors

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

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2014 Number	2013 Number
Doctors	1	1
Administration	11	10
Miscellaneous	-	1
Management	2	2
Occupational Health Advisors	11	10
Health Screen Technicians	5	4
Health & Safety Trainers	3	3
Marketing	1	1
	<u>34</u>	<u>32</u>

Employment costs

	2014 £	2013 £
Wages and salaries	826,817	822,598
Social security costs	77,748	77,362
Other pension costs	15,608	13,870
	<u>920,173</u>	<u>913,830</u>

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

MOHS WORKPLACE HEALTH LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2014

10 Tangible fixed assets

	Land and buildings	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
Cost or valuation					
At 1 April 2013	513,591	128,797	239,302	206,061	1,087,751
Additions	-	6,188	7,729	-	13,917
Disposals	-	(6,536)	(3,900)	(33,924)	(44,360)
At 31 March 2014	513,591	128,449	243,131	172,137	1,057,308
Depreciation					
At 1 April 2013	-	117,094	196,220	155,648	468,962
On disposals	-	(4,826)	(3,188)	(31,763)	(39,777)
Charge for the year	-	3,054	5,493	12,390	20,937
At 31 March 2014	-	115,322	198,525	136,275	450,122
Net book value					
At 31 March 2014	513,591	13,127	44,606	35,862	607,186
At 31 March 2013	513,591	11,703	43,082	50,413	618,789

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

	2014	2013
	£	£
Cost	510,218	510,218
Accumulated depreciation	-	-
At 31 March 2014	510,218	510,218

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.

MOHS WORKPLACE HEALTH LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2014

11 Debtors	2014 £	2013 £
Trade debtors	286,869	230,342
Prepayments and accrued income	12,104	13,614
	<u>298,973</u>	<u>243,956</u>

12 Creditors: amounts falling due within one year	2014 £	2013 £
Trade creditors	83,209	70,786
Taxes and social security costs	44,119	35,465
Other creditors	-	23,303
Accruals	9,676	21,665
	<u>137,004</u>	<u>151,219</u>

13 Commitments under operating leases

At 31 March 2014 the company had annual commitments under non-cancellable operating leases as follows:

	2014 £	2013 £
Expiry date:		
Within one year	391	2,042
Between two and five years	1,394	391
	<u>1,785</u>	<u>2,433</u>

14 Related parties

Justin Owens is a director of MOHS Workplace Health Ltd and is also an employee of Robinson Brothers. The company provided services to the value of £9,455 (2013: £14,669) during the year and there was a balance due from Robinson Brothers at the year end of £541 (2013: £1,169).