

Company registration number: 04802737

Charity registration number: 1107325

North Staffordshire Health & Safety Group

known as

NSHSG

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2015



Lisa Healings FCCA
VAST
The Dudson Centre
Hope Street
Stoke on Trent
ST1 5DD

North Staffordshire Health & Safety Group

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North Staffordshire Health & Safety Group

Reference and Administrative Details

Trustees	Steve Mullock, President Judith Richardson, Chairperson John Summerfield Shirley Osowiecki, Treasurer Carl Norman, Minute Taker Elizabeth Farmer
Other Officers	Ian Dakin, Committee Member Kevin Locke, Committee Member Vince Bashford, Committee Member Dave Watson, Committee Member Sharon Parkes, Committee Member
Principal Office	Geberit Service Lawton Road Alsager Staffordshire ST7 2DF
Registered Office	23 Copplestone Grove Stoke on Trent Staffordshire ST3 5UD
Company Registration Number	04802737
Charity Registration Number	1107325
Bankers	Natwest
Independent Examiner	Lisa Healings FCCA VAST The Dudson Centre Hope Street Stoke on Trent ST1 5DD

North Staffordshire Health & Safety Group

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2015.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 18 June 2003 and most recently amended 16 November 2004. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

Executives and Officers are appointed at the AGM currently for a two year term. Prior to the AGM we will notify members of those executives coming to the end of their appointed term and if they are standing for re-election. We ask for any further volunteers who wish to stand. Outgoing trustees are allowed to re-stand should they wish to. Members who attend the AGM vote on the applicants appointment. We currently have no restrictions on numbers of executive members.

Objectives and activities

Objects and aims

To advance education for the public benefit by increasing awareness in occupational health, safety and welfare amongst industrial, commercial and other interested organisations so that methods of accident prevention may be studied.

The aim of the NSHSG is to help everyone to have a healthy and safe workplace and to provide low cost, locally available, focused meetings, seminars and training to assist everyone to have a safe and healthy working environment. The meetings are open to everybody not just paid members.

Public benefit

All of our Trustees and committee members are volunteers, no-one is paid. All monies received are used for the benefit of the group. Our website is available to all who have internet access, we are contactable by e-mail or post, to provide any help or assistance with Health & Safety related matters. Advice and meetings are generally available free of charge, although we do encourage those who are interested to join the group for a small fee. Members receive invites to the scheduled meetings with an open invite to bring along as many of their own employees or guests as they feel would benefit from the topic of discussion, there is no limit on attendees. Members receive a certificate which enables them to demonstrate their commitment to Health & Safety in the workplace. Communication with members is usually via e-mail. We have 10 pre-arranged meetings per year (Sept - June inclusive), where a guest speaker will give a presentation on a given topic. The meeting is open to both members and non-members.

North Staffordshire Health & Safety Group

Trustees' Report

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Grant making policies

This is not something we currently offer, but may be open to this if approached. We would ensure a clear mandate was formalised and recorded as to why the grant was approved and any clauses associated with the use of the monies.

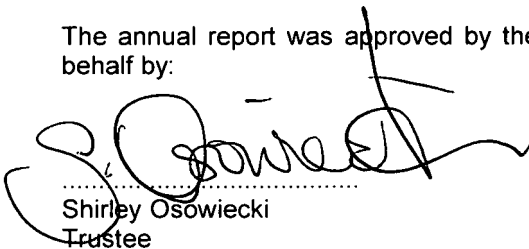
The charity's policy on reserves

The charity has no specific policy with regard to the level of reserves; however, we are fortunate in having approximately £30,000 currently held in reserves. These funds are used as a buffer to enable us to fund speakers and cover their expenses. This money also allows us to fund events at no extra expense to our members' annual subscription. The quality of our presentations and events are what keeps our membership going.

Major risks and management of those risks

The main risks we face are loss of income due to members resigning. Misappropriation of funds by the officers in control, we safeguard against this by having two signatories on cheques, all payments being authorised at the executive meetings and minuted. We hold Public liability insurance in the event of a claim being raised against us.

The annual report was approved by the trustees of the Charity on 19 April 2016 and signed on its behalf by:



Shirley Osowiecki
Trustee

North Staffordshire Health & Safety Group

Independent Examiner's Report to the trustees of North Staffordshire Health & Safety Group

I report on the accounts of the company for the year ended 31 December 2015 which are set out on pages 5 to 14 .

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

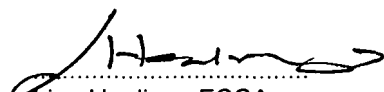
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me a reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Lisa Healings FCCA

VAST
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20 April 2016

North Staffordshire Health & Safety Group

Statement of Financial Activities for the Year Ended 31 December 2015 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2015 £	Total 2014 £
Income and Endowments from:				
Charitable activities	2	5,210	5,210	3,630
Investment income	3	<u>340</u>	<u>340</u>	<u>678</u>
Total Income		<u>5,550</u>	<u>5,550</u>	<u>4,308</u>
Expenditure on:				
Charitable activities	4	<u>(1,488)</u>	<u>(1,488)</u>	<u>(3,461)</u>
Total Expenditure		<u>(1,488)</u>	<u>(1,488)</u>	<u>(3,461)</u>
Other recognised gains and losses				
Net movement in funds		4,062	4,062	847
Reconciliation of funds				
Total funds brought forward		<u>29,769</u>	<u>29,769</u>	<u>28,922</u>
Total funds carried forward		<u><u>33,831</u></u>	<u><u>33,831</u></u>	<u><u>29,769</u></u>

All of the Charity's activities derive from continuing operations during the above two periods.

All funds in 2014 were unrestricted and comparative figures can be found in the notes to the financial statements.

North Staffordshire Health & Safety Group

(Registration number: 04802737)
Balance Sheet as at 31 December 2015

	Note	2015 £	2014 £
Current assets			
Debtors	9	1,229	883
Cash at bank and in hand		<u>33,052</u>	<u>29,136</u>
		34,281	30,019
Creditors: Amounts falling due within one year	10	<u>(450)</u>	<u>(250)</u>
Net assets		<u>33,831</u>	<u>29,769</u>
Funds of the Charity:			
Unrestricted income funds			
Unrestricted income funds		<u>33,831</u>	<u>29,769</u>
Total funds		<u>33,831</u>	<u>29,769</u>

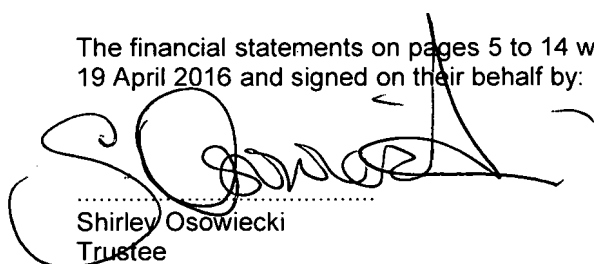
For the financial year ending 31 December 2015 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the Charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 5 to 14 were approved by the trustees, and authorised for issue on 19 April 2016 and signed on their behalf by:



Shirley Osowiecki
Trustee

North Staffordshire Health & Safety Group

Notes to the Financial Statements for the Year Ended 31 December 2015

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

North Staffordshire Health & Safety Group meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The charity adopted SORP (FRS 102) in the current year and an explanation of how transition to SORP (FRS 102) has affected the reported financial position and performance is given in note 13.

Summary of disclosure exemptions

As a small charity the entity has taken advantage of the amendments to FRS102 contained in Update Bulletin 1 issued February 2016 to exempt the charity from the preparation of a Cash Flow Statement.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

All material incoming resources have been included on a receivable basis – i.e. they are included if the date receivable falls within the period covered by these accounts.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

North Staffordshire Health & Safety Group

Notes to the Financial Statements for the Year Ended 31 December 2015

Charitable activities

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 such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustee's meetings and reimbursed expenses.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Fund accounting

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the Charity.

North Staffordshire Health & Safety Group

Notes to the Financial Statements for the Year Ended 31 December 2015

2 Income from charitable activities

	Unrestricted funds		
	General	Total	Total
	£	2015	2014
	£	£	£
Training	5,210	5,210	3,630

3 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2015	2014
	£	£	£
Interest receivable and similar income; Interest receivable on bank deposits	340	340	678

4 Expenditure on charitable activities

	Unrestricted funds		
	General	Total	Total
	£	2015	2014
	£	£	£
Training	54	54	-
Office expenses	119	119	126
Administration	-	-	2,000
Subscriptions	-	-	190
Advertising and Printing	-	-	30
Insurance	316	316	102
Refreshments	360	360	218
Gifts	56	56	445
Sundry Expenditure	13	13	50
Accountancy	210	210	50
Independent Examiner's Fees	360	360	250
	1,488	1,488	3,461

North Staffordshire Health & Safety Group

Notes to the Financial Statements for the Year Ended 31 December 2015

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General £	Total 2015 £	Total 2014 £
Independent Examiner's remuneration	<u>360</u>	<u>360</u>	<u>250</u>

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2015 £	2014 £
Independent examiner's fees	360	250
Accountancy	<u>210</u>	<u>50</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Taxation

No tax was charged in the year (2014 - £nil).

North Staffordshire Health & Safety Group

Notes to the Financial Statements for the Year Ended 31 December 2015

9 Debtors

	2015 £	2014 £
Prepayments	217	208
Accrued income	1,012	675
	<u>1,229</u>	<u>883</u>

10 Creditors: amounts falling due within one year

	2015 £	2014 £
Accruals	450	250

11 Charity status

The Charity is a Charity limited by guarantee registered in England and Wales and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the Charity in the event of liquidation.

The address of the registered office is given on page 1 of these financial statements. The nature of the charity's operations and principal activities are described in the trustees' report on pages 2 to 3 of these financial statements.

12 Analysis of net assets between funds

	Unrestricted funds General funds £	Total funds £
Current assets	34,281	34,281
Current liabilities	(450)	(450)
Total net assets	<u>33,831</u>	<u>33,831</u>

13 Transition to FRS 102

The charity has adopted the SORP (FRS 102) for the first time in the year ended 31 December 2015. The effective date of transition to SORP (FRS 102) is 1 January 2014. There have been no changes to accounting policies as a result of this change.

North Staffordshire Health & Safety Group

Notes to the Financial Statements for the Year Ended 31 December 2015

Balance Sheet at 1 January 2014

Note	As originally reported £	Reclassification £	Remeasurement £	As restated £
Current assets				
Debtors	100	-	-	100
Cash at bank and in hand	32,247	-	-	32,247
	<u>32,347</u>	<u>-</u>	<u>-</u>	<u>32,347</u>
Creditors: Amounts falling due within one year	(3,425)	-	-	(3,425)
Net assets	<u>28,922</u>	<u>-</u>	<u>-</u>	<u>28,922</u>
Funds of the Charity				
Unrestricted income funds	28,922	-	-	28,922
Total funds	<u>28,922</u>	<u>-</u>	<u>-</u>	<u>28,922</u>

North Staffordshire Health & Safety Group

Notes to the Financial Statements for the Year Ended 31 December 2015

Balance Sheet at 31 December 2014

Note	As originally reported £	Reclassification £	Remeasurement £	As restated £
Current assets				
Debtors	883	-	-	883
Cash at bank and in hand	29,136	-	-	29,136
	30,019	-	-	30,019
Creditors: Amounts falling due within one year	(250)	-	-	(250)
Net assets	29,769	-	-	29,769
Funds of the Charity				
Unrestricted income funds	29,769	-	-	29,769
Total funds	29,769	-	-	29,769

North Staffordshire Health & Safety Group

Notes to the Financial Statements for the Year Ended 31 December 2015

Statement of Financial Activities for the year ended 31 December 2014

Note	As originally reported £	Reclassification £	Remeasurement £	As restated £
Income and Endowments from:				
Charitable activities	3,630	-	-	3,630
Investment income	678	-	-	678
Total income	<u>4,308</u>	<u>-</u>	<u>-</u>	<u>4,308</u>
Expenditure on:				
Charitable activities	3,211	250	-	3,461
Other expenditure	250	(250)	-	-
Total expenditure	<u>3,461</u>	<u>-</u>	<u>-</u>	<u>3,461</u>
Net income	<u>7,769</u>	<u>-</u>	<u>-</u>	<u>7,769</u>
Net movement in funds	<u><u>7,769</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>7,769</u></u>

14 Control Relationship

The charity is controlled by the trustees.