

RUSHMOOR HEALTHY LIVING

England & Wales · Charity number 1105381

Details

Other names	RHL
Status	Registered
Legal form	Charitable company
Company number	05164230
Registered	2004-08-09
Register	View on the Charity Commission register

Contact

Address	5 Alexandra Terrace Alexandra Road Aldershot Hampshire GU11 3HU
Phone	01252957430
Email	admin@rhl.org.uk
Website	www.rhl.org.uk

Activities

Objects: 1. THE RELIEF OF POVERTY, SICKNESS AND DISTRESS;2. THE ADVANCEMENT OF EDUCATION;3. THE DEVELOPMENT OF THE CAPACITY AND SKILLS OF THOSE MEMBERS OF THE COMMUNITY WHO ARE SOCIALLY AND ECONOMICALLY DISADVANTAGED IN SUCH A WAY THAT THEY ARE BETTER ABLE TO IDENTIFY AND HELP MEET THEIR NEEDS AND TO PARTICIPATE MORE FULLY IN SOCIETY4. THE PROMOTION OF THE HEALTH AND WELL-BEING OF THOSE IN NEED: AND5. THE PROVISION IN THE INTERESTS OF SOCIAL WELFARE OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF MEMBERS OF THE PUBLIC AT LARGE AND THE FORMULATION, PREPARATION OF SCHEMES THEREFOR WITHIN OR IN THE NEIGHBOURHOOD OF THE BOROUGH OF RUSHMOOR.

Activities: Human Health Activities

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** WITHIN OR IN THE NEIGHBOURHOOD OF THE BOROUGH OF RUSHMOOR
- Hampshire
- Reading

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£417,364	£375,368	-	-
2024-03-31	£359,941	£347,188	-	-
2023-03-31	£245,129	£273,406	-	-
2022-03-31	£186,032	£224,030	-	-
2021-03-31	£234,865	£187,079	-	-

Trustees

Name	Role	Appointed
Barry McNeill		2019-04-30
Catherine Jean Rees		2025-05-07
Dr Victoria Louise Ponsonby		2022-10-26
Elisa Genovesi		2024-04-24
Emmanuel Duodu-Ababio		2024-07-24
LUKE O'NEIL		2020-07-29
Lila Seling-Mabo		2019-03-31
Lili Huang		2024-01-24
Michele Bareham		2020-10-28

Accounts

COMPANY REGISTRATION NUMBER: 05164230
CHARITY REGISTRATION NUMBER: 1105381

Rushmoor Healthy Living
Company Limited by Guarantee
Financial Statements
31 March 2025

THURSDAY



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18/12/2025

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COMPANIES HOUSE

Rushmoor Healthy Living
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2025

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Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name Rushmoor Healthy Living

Charity registration number 1105381

Company registration number 05164230

Principal office and registered office 5 Alexandra Terrace
Alexandra Road
Aldershot
GU11 3HU
Hampshire

The trustees

B McNeill (Chair)	
C Rees (Secretary)	(Appointed 7 May 2025)
E Duodu-Ababio	(Appointed 24 July 2024)
L Huang	
L O'Neil	
L Seling-Mabo	
M Bareham (Treasurer)	
E Genovesi	(Appointed 24 April 2024)
Dr V Ponsonby	

Auditor TTCA Ltd
Chartered accountants & statutory auditor
269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

Structure, governance and management

The Governance Structure consists of a Board and a number of sub-committees.

Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management *(continued)*

Governance Structure

The current Board of Directors consists of Trustees, re-elected members in line with the constitution and new members elected on to the Board. At the annual general meeting, the number of the Trustees as is nearest to one third shall retire and shall immediately be eligible for re-election without nomination. An induction process is in place for all new Board members which includes learning about the background to the Company, as well as outlining their role and responsibilities, the ethos of the Company and their conduct at meetings.

None of the Directors have any beneficial interest in the Company.

The company employs a total of nine staff. Jim Ruddy, Chief Executive Officer heads the team that includes a Fundraising Manager, a Finance Officer six Project Officers who deliver various projects and activities. The projects are a mixture of grant funded, directly commissioned and self-funded services

Objectives and activities

Objectives and activities

The Charity's objectives continue to be the promotion of good physical and mental health and wellbeing throughout Hampshire, Surrey, Berkshire and beyond. We achieve those objects by delivering community-based solutions and co-designed services to those suffering health and social inequalities and working with health professionals to encourage behavioural change and achieving meaningful outcomes for individuals and communities.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake. We are satisfied that all our activities support our charitable object and that consideration is given to the fulfilment of these objects when new activities are considered.

All our activities address some or all of the following subjects which form part of RHL's charitable objects: health, emotional wellbeing, the relief of poverty and education.

A fuller description of each of our activities can be found later in the notes to the financial statements.

Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Achievements and performance

2024/2025 saw RHL thrive, with a surplus for the year of £41,996.00. This continued our recovery from the Covid period of 2020 to 2023 which challenged the whole third sector and particularly, small charities like RHL. However, we know 2025 / 26 is going to be difficult as most charities continue to struggle. The funding opportunities are getting smaller while the need is getting bigger.

However, we have a strategy in place to continue our ground-breaking work offering real and meaningful solutions to health and social inequalities, as well as tackling newer priorities such as obesity. Poorer and deprived areas are still suffering the worst inequalities and the area of Rushmoor is no exception. We will continue to work with existing partners and funders and also seek out new opportunities as the charity landscape changes.

We continue to look at new ways of attracting funding, adjusting our services to meet demand and help commissioners achieve their strategic aims that also match our ethos of reducing health and social inequalities in deprived areas.

We have established ourselves as a "turn to" service provider in providing solutions to local and national health and wellbeing issues. We have adapted our services, made them more flexible and have promoted the notion that "prevention" is better (and cheaper) than cure and our prevention services can reduce inequalities, slow down the need for social care, identify conditions before they become serious and reduce the need for hospital care and admissions. This approach has attracted the attention of health and social care commissioners as they try to address the rising costs of social care, treatments and hospital admissions.

Our stance that solutions to complex issues may lay within communities is proving popular and that we are leading a shift in behavioural change in both communities and health professionals. We would like to thank our service users, partners, local communities, our donors, as well as larger organisations such as the National Lottery, Hampshire County Council, NHS, Frimley ICB, Berks and Bucks ICB, Royal Berkshire Hospital, Thames Valley Cancer Alliance, Hants and Isle of Wight Community Fund and others for believing in us and supporting us.

Some of our services during 2004/25 (not exhaustive)

Exercise Classes:

During 2024/25 we increased our classes capacity to 40 plus - a mixture of online and face to face classes. We also expanded our specialist class programme of cardiac rehab and pulmonary maintenance by over 33%. We now have local GP practices, hospitals, mental health services referring patients to our classes and we will continue to expand to meet demand in 2025/26

Hampshire Active Health Programme

A fixed term programme (March 24 to Jan 25) with funding provided by the Contain Outbreak Management Fund (COMF) from the Department of Health and Social Security and managed by Energise Me. Various elements to promote better health and wellbeing in Rushmoor. Elements included upskilling RHL staff to teach Cardiac / Pulmonary classes, employment of a Marketing Officer to capacity build our classes, upskilling RHL Tutors to teach First Aid and set up classes that are still continuing. The grant also meant we could upgrade our equipment for classes. We are now in a position to offer more specialised classes / courses and our PR has improved dramatically

Cancer Champions Project South Reading and Berkshire West

2024/25 proved to be the final full year of the project. A shock announcement in late March 2025 by Berkshire and Buckinghamshire Integrated Care Board that they no longer could afford the programme brought it to close in its 9th year. Highly successful, RHL fundraised a further 6 months to

Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

help wind the project down and to pass on cancer patients to health professionals rather than our trained Cancer Champions.

The project produced some stunning results that would go on to save the NHS £millions (using SROI tools) compared to the £96k RHL project each year. At the start of the project South Reading had one of the worst prevalence and occurrence cancer rates in the country, a higher than normal presentation at A and E by patients with stage 4 cancer in the country and one of the lowest cancer screening rates in the country. Those shocking statistics are a thing of the past with prevalence rates dropping, take-up of screening one of the highest in the country and virtually no one presenting at A and E.

Diabetes Structured Education (Frimley ICB):

Class based education attended by Nepalis newly diagnosed with diabetes, helping them to live longer, live healthier, weight manage and reducing hospital admissions and GP appointments. This project sadly ended when the NHS announced they could no longer pay for the programme.

Specialised Classes for Disabled Service Users (Disability Initiative): Based in Camberley at DI's premises, specially designed yoga and seated classes for wheelchair users that helps them with mobility, strength and suppleness.

Whole Systems Approach to Obesity (Hampshire County Council / Rushmoor Borough Council) Aimed at the Nepali Community in Rushmoor, we continued to deliver 15 weekly 2 hour 'drop in' sessions for the Nepali community in Rushmoor in 2024/25. Sessions comprised a mix of healthy eating awareness and exercise education and were delivered with the aim of supporting beneficiaries to overcome barriers and equipping them with the knowledge and tools they need to be able to make long-term sustainable behavioural change, thereby helping to address the high levels of overweight & obesity within the borough of Rushmoor. The project significantly increased awareness regarding key diet changes that will support weight management. Most importantly, attendees also indicated that due to the sessions they will make behavioural change. There was also a substantial increased awareness not only of the importance of exercise but also 'how' to exercise, with attendees again indicating that they will continue to exercise using the techniques taught now that the project has finished

How Are You Today (funded by National Lottery)

First launched during covid lockdowns, the project continues to go from strength to strength, supporting people with mental health issues and particularly disabled people who felt they were not being heard. An online platform across Northeast Hampshire bringing vulnerable people together to discuss their issues, seek solutions and provide peer support through personal experience. It gives vulnerable people a voice, a chance to share problems and issues, receive advice, signposting to services available and most of all peer support. Now has over 100 members.

Be Healthy Be You (funded by National Lottery)

Aimed at all communities to promote healthier weights aiding healthier living and feeling good about yourself. Educational drop-ins zoom and face to face talks delivered across variety of topics including healthy food choices, nutrition, exercise and hydration. Talks were to individuals and target groups such as Hart & Rushmoor Young Carers (5 workshops for groups age 7-21yrs), Older Adults Clubs, our How Are You Today group members and our Come and Join Us project.

Specific talks on eating healthily, sugar and where its hidden in food and drink, saving money and

Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

eating healthily, surviving Xmas and weight loss, struggling with weight loss, menopause and weight loss plus other subjects asked for by our service users.

Come and Join US

A social group to bring Nepalis together to discuss their issues, seek solutions, support each other through peer pressure and enjoy themselves. Invite organisations such as DWP, Fire, Police, Health and Citizens Advice to talk with them, build better relationships and highlight how to access services, highlight benefits available to them and getting a job (if applicable). Also include informal English classes, exercise session and craft projects.

RHL Volunteers

We continue to recruit volunteers through our projects such as Cancer Champions, Diabetes Champions, education volunteers and our projects now attract volunteers from advice centres, DWP, NHS and community groups.

Financial review

The results for the year and the Charity's financial position at the year end are set out on pages 13 and 14 on the financial statements.

The financial statements report the financial support received from Hampshire County Council, Rushmoor Borough Council, The National Lottery, the NHS and others.

The value of funds carried forward at 31 March 2025 amounts to £132,420 unrestricted. The unrestricted funds represent grants from various charitable trusts, plus income generated by RHL from activities like our exercise classes. The unrestricted fund has been designed specifically to support planned work over the coming years.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three to six months expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Overview of Results

The results show that Rushmoor Healthy Living has maintained a strong operating position, with a surplus on unrestricted funds for the year amounting to £41,996. Changes continue to be implemented by the Board to ensure Rushmoor Healthy Living is best placed to meet future market changes.

Over the last five years, Rushmoor Healthy Living has maintained a strong cash basis throughout and ended the year with £226,405 to carry forward.

Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

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

Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

The trustees' annual report was approved on 4 December 2025 and signed on behalf of the board of trustees by:



Barry McNeill (Dec 16, 2025, 1:11pm)
B McNeill (Chair)
Trustee

Rushmoor Healthy Living

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rushmoor Healthy Living

Year ended 31 March 2025

Opinion

We have audited the financial statements of Rushmoor Healthy Living (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Rushmoor Healthy Living

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rushmoor Healthy Living

(continued)

Year ended 31 March 2025

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

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

Rushmoor Healthy Living

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rushmoor Healthy Living

(continued)

Year ended 31 March 2025

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Rushmoor Healthy Living

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rushmoor Healthy Living

(continued)

Year ended 31 March 2025

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the directors and other management (as required by auditing standards), the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly the company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies legislation), distributable profits legislation and taxation legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly, the company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statement, for instance through the imposition of fines or litigation. We indemnified areas as those most likely to have such an effect: anti bribery and certain aspects of company legislation. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatement in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Rushmoor Healthy Living

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rushmoor Healthy Living

(continued)

Year ended 31 March 2025

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or 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, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

TTCA Ltd
Chartered accountants & statutory auditor
269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

4 December 2025

Rushmoor Healthy Living

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	101,338	193,952	295,290	255,714
Charitable activities	6	118,140	–	118,140	100,946
Investment income	7	3,934	–	3,934	3,281
Total income		<u>223,412</u>	<u>193,952</u>	<u>417,364</u>	<u>359,941</u>
Expenditure					
Expenditure on charitable activities	8,9	183,976	191,392	375,368	347,188
Total expenditure		<u>183,976</u>	<u>191,392</u>	<u>375,368</u>	<u>347,188</u>
Net income and net movement in funds		<u>39,436</u>	<u>2,560</u>	<u>41,996</u>	<u>12,753</u>
Reconciliation of funds					
Total funds brought forward		90,984	–	90,984	78,231
Total funds carried forward		<u>130,420</u>	<u>2,560</u>	<u>132,980</u>	<u>90,984</u>

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

The notes on pages 15 to 25 form part of these financial statements.

Rushmoor Healthy Living
Company Limited by Guarantee
Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	14	2,943	1,126
Current assets			
Debtors	15	26,827	75,974
Cash at bank and in hand		226,405	162,782
		<u>253,232</u>	<u>238,756</u>
Creditors: amounts falling due within one year	16	123,195	148,898
Net current assets		<u>130,037</u>	<u>89,858</u>
Total assets less current liabilities		<u>132,980</u>	<u>90,984</u>
Net assets		<u>132,980</u>	<u>90,984</u>
Funds of the charity			
Restricted funds		2,560	—
Unrestricted funds		<u>130,420</u>	<u>90,984</u>
Total charity funds	18	<u>132,980</u>	<u>90,984</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 4 December 2025, and are signed on behalf of the board by:



Barry McNeill (Dec 16, 2025, 1:11pm)
B McNeill (Chair)
Trustee

The notes on pages 15 to 25 form part of these financial statements.

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 5 Alexandra Terrace, Alexandra Road, Aldershot, GU11 3HU, Hampshire.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

IT and other equipment - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by guarantee

Each member has undertaken to contribute £1 in the event of the Company being insolvent on winding up.

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Hampshire County Council	–	1,284	1,284
Rushmoor Borough Council	7,000	4,983	11,983
North East Hants & Farnham CCG	2,092	–	2,092
National Health Service	90,289	17,247	107,536
COVID Outbreak Management fund (DHSC)	–	93,224	93,224
Hants & Isle of Wight Community Foundation	–	8,346	8,346
National Lottery Fund	–	68,868	68,868
Other Donations	1,957	–	1,957
	<u>101,338</u>	<u>193,952</u>	<u>295,290</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Hampshire County Council	–	31,207	31,207
Rushmoor Borough Council	12,210	–	12,210
North East Hants & Farnham CCG	4,411	–	4,411
Sport England	–	9,734	9,734
National Health Service	96,000	–	96,000
COVID Outbreak Management fund (DHSC)	–	384	384
Hants & Isle of Wight Community Foundation	–	7,317	7,317
National Lottery Fund	–	90,914	90,914
Church Crookham Parish Council	–	534	534
Other Donations	3,003	–	3,003
	<u>115,624</u>	<u>140,090</u>	<u>255,714</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Sale of goods/services as part of direct charitable activities	<u>118,140</u>	<u>118,140</u>	<u>100,946</u>	<u>100,946</u>

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

7. Investment income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Bank interest	<u>3,934</u>	<u>3,934</u>	<u>3,281</u>	<u>3,281</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Charitable activities	156,488	122,970	279,458
Support costs	<u>27,488</u>	<u>68,422</u>	<u>95,910</u>
	<u>183,976</u>	<u>191,392</u>	<u>375,368</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Charitable activities	166,294	90,907	257,201
Support costs	<u>40,804</u>	<u>49,183</u>	<u>89,987</u>
	<u>207,098</u>	<u>140,090</u>	<u>347,188</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Charitable activities	279,458	89,576	369,034	340,965
Governance costs	<u>—</u>	<u>6,334</u>	<u>6,334</u>	<u>6,223</u>
	<u>279,458</u>	<u>95,910</u>	<u>375,368</u>	<u>347,188</u>

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

10. Analysis of support costs

	Total 2025	Total 2024
	£	£
Staff costs	63,116	60,588
Premises	10,593	10,465
Communications and IT	6,678	5,312
General office	3,680	3,404
Finance costs	26	25
Governance costs	6,334	6,223
Professional fees	827	840
Sundry	3,627	2,000
Depreciation	1,029	1,130
	<u>95,910</u>	<u>89,987</u>

11. Net income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	<u>1,029</u>	<u>1,130</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	<u>242,566</u>	<u>226,121</u>

The average head count of employees during the year was 12 (2024: 11). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Management	1	1
Fundraising and projects	6	6
	<u>7</u>	<u>7</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Tangible fixed assets

	Other Equipment £	IT and Office Equipment £	Total £
Cost			
At 1 April 2024	–	8,125	8,125
Additions	1,180	1,666	2,846
At 31 March 2025	<u>1,180</u>	<u>9,791</u>	<u>10,971</u>
Depreciation			
At 1 April 2024	–	6,999	6,999
Charge for the year	98	931	1,029
At 31 March 2025	<u>98</u>	<u>7,930</u>	<u>8,028</u>
Carrying amount			
At 31 March 2025	<u>1,082</u>	<u>1,861</u>	<u>2,943</u>
At 31 March 2024	<u>–</u>	<u>1,126</u>	<u>1,126</u>

15. Debtors

	2025 £	2024 £
Trade debtors	22,332	71,567
Prepayments and accrued income	1,990	1,902
Other debtors	2,505	2,505
	<u>26,827</u>	<u>75,974</u>

16. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	7,809	6,113
Accruals and deferred income	110,166	137,851
Social security and other taxes	4,370	4,074
Other creditors	850	860
	<u>123,195</u>	<u>148,898</u>

17. Deferred income

	2025 £	2024 £
At 1 April 2024	130,775	144,238
Amount released to income	(130,775)	(144,238)
Amount deferred in year	97,602	130,775
At 31 March 2025	<u>97,602</u>	<u>130,775</u>

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
General funds	<u>90,984</u>	<u>223,412</u>	<u>(183,976)</u>	<u>—</u>	<u>130,420</u>

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	<u>78,231</u>	<u>219,851</u>	<u>(207,098)</u>	<u>—</u>	<u>90,984</u>

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
The National Lottery Community Fund Hampshire County Council - Whole Systems Approach to Obesity	—	68,868	(68,868)	—	—
Hants & Isle of Wight - Hampshire Playing Fields	—	1,752	(1,752)	—	—
Hants & Isle of Wight - Including Communities Fund (Nepali Drop ins)	—	6,594	(6,594)	—	—
Rushmoor Borough Council - Whole Systems Approach to Obesity	—	4,983	(4,983)	—	—
DHSC - Contain Outbreak Management Fund	—	93,224	(91,408)	(1,816)	—
NHS-Thames Valley Cancer Alliance	—	17,247	(16,217)	(1,030)	—
Restricted fixed assets fund	—	—	(286)	2,846	2,560
	—	<u>193,952</u>	<u>(191,392)</u>	<u>—</u>	<u>2,560</u>

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Analysis of charitable funds *(continued)*

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
£	£	£	£	£	
Hampshire County Council Adult Services - Connect4Communities	–	17,486	(17,486)	–	–
Hampshire County Council Adult Services - Nepali Be Healthy Be You	–	10,006	(10,006)	–	–
Hants & Isle of Wight Community Foundation - Including Communities Fund (Volunteer programme)	–	3,164	(3,164)	–	–
Church Crookham Parish Council	–	534	(534)	–	–
The National Lottery Community Fund	–	90,914	(90,914)	–	–
Hampshire County Council - Whole Systems Approach to Obesity	–	3,715	(3,715)	–	–
Hants & Isle of Wight - Hampshire Playing Fields	–	748	(748)	–	–
Hants & Isle of Wight - Including Communities Fund (Nepali Drop ins)	–	3,405	(3,405)	–	–
Contain Outbreak Management - Fund from the DHSC	–	384	(384)	–	–
Sport England	–	9,734	(9,734)	–	–
	–	<u>140,090</u>	<u>(140,090)</u>	–	–

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Analysis of net assets between funds

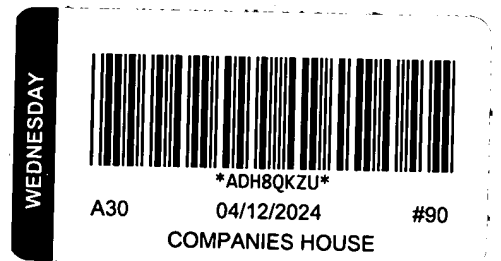
	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	383	2,560	2,943
Current assets	169,685	83,547	253,232
Creditors less than 1 year	(39,648)	(83,547)	(123,195)
Net assets	<u>130,420</u>	<u>2,560</u>	<u>132,980</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,126	–	1,126
Current assets	139,741	99,015	238,756
Creditors less than 1 year	(49,883)	(99,015)	(148,898)
Net assets	<u>90,984</u>	<u>–</u>	<u>90,984</u>

Accounts

COMPANY REGISTRATION NUMBER: 05164230
CHARITY REGISTRATION NUMBER: 1105381

**Rushmoor Healthy Living
Company Limited by Guarantee
Financial Statements
31 March 2024**



Rushmoor Healthy Living
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2024

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Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name Rushmoor Healthy Living

Charity registration number 1105381

Company registration number 05164230

Principal office and registered office 5 Alexandra Terrace
Alexandra Road
Aldershot
GU11 3HU
Hampshire

The trustees

B McNeill (Chair)	
C Free (Secretary)	(resigned 31 December 2023)
J Salaja (Treasurer)	(resigned 31 January 2024)
L Seling-Mabo	
L O'Neil	
M Bareham (Interim Treasurer)	
Dr V Ponsonby	
L Huang	(appointed 24 January 2024)
E Genovesi	(appointed 24 April 2024)
E Duodu-Ababio	(appointed 24 July 2024)

Auditor TTCA Ltd
Chartered accountants & statutory auditor
269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

Structure, governance and management

The Governance Structure consists of a Board and a number of sub-committees.

Governance Structure

The current Board of Directors consists of Trustees, re-elected members in line with the constitution and new members elected on to the Board. At the annual general meeting, the number of the Trustees as is nearest to one third shall retire and shall immediately be eligible for re-election without nomination. An induction process is in place for all new Board members which includes learning about the background to the Company, as well as outlining their role and responsibilities, the ethos of the Company and their conduct at meetings.

None of the Directors have any beneficial interest in the Company.

The company employs a total of eleven staff. Jim Ruddy, Chief Executive Officer heads the team that includes a Fundraising Manager, a Finance Officer, eight Project Officers who deliver various projects and activities. The projects are a mixture of grant funded, directly commissioned and self-funded services.

Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Objectives and activities

Objectives and activities

The Charity's objectives continue to be the promotion of good physical and mental health and wellbeing throughout Hampshire, Surrey, Berkshire and beyond. We achieve those objects by delivering community-based solutions and co-designed services to those suffering health and social inequalities and working with health professionals to encourage behavioural change and achieving meaningful outcomes for individuals and communities.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake. We are satisfied that all our activities support our charitable object and that consideration is given to the fulfilment of these objects when new activities are considered.

All our activities address some or all of the following subjects which form part of RHL's charitable objects: health, emotional wellbeing, the relief of poverty and education.

A fuller description of each of our activities can be found later in the notes to the financial statements.

Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance

2023/2024 saw RHL thrive, reversing a deficit of £28,277 in 2022/23 to a surplus of £12,753 in 2023/24. This continued our recovery from the Covid period of 2020 to 2023 which challenged the whole third sector and particularly, small charities like RHL. We had an economic recovery plan in place that included increasing the amount of exercise classes we offered, attract larger, longer-term contracts, establish new partnerships and expand our areas of delivery.

We looked at new ways of attracting funding, adjusting our services to meet demand and help commissioners achieve their strategic aims that also matched our ethos of reducing health and social inequalities, especially in deprived areas.

We feel we are establishing ourselves as a "turn to" service provider in providing solutions to local and national health and wellbeing issues. We have adapted our services, made them more flexible and have promoted the notion that "prevention" is better (and cheaper) than cure and our prevention services can reduce inequalities, slow down the need for social care, identify conditions before they become serious and reduce the need for hospital care and admissions. This approach has attracted the attention of health and social care commissioners as they try to address the rising costs of social care, treatments and hospital admissions.

We have also retained good relationships with existing partners, attracted new ones and made more people aware of who we are, our services, our value for money and the outcomes we can achieve. Our stance that solutions to complex issues may lay within communities is proving popular and we are leading the way in behavioural change in both communities and health professionals.

We would like to thank our service users, partners, local communities, our donators, as well as larger organisations such as the National Lottery, Hampshire County Council, NHS, Frimley ICB, Berks and Bucks ICB and Macmillan, Royal Berkshire Hospital and others for believing in us and supporting us.

Some of our services during 2023/24 (not exhaustive)

Exercise classes: During 2023/24 we increased our classes capacity to 37 plus – a mixture of online and face to face classes. We also expanded our specialist class programme of cardiac rehab and pulmonary maintenance by over 33%. We now have local GP practices, hospitals and mental health services referring patients to our classes and we will continue to expand to meet demand in 2024/25

Cancer Champions Project South Reading and Berkshire West: Now in its 8th year, the Cancer champions project goes from strength to strength serving the people of Reading and west Berkshire. Funded last year by Thames Valley Cancer Alliance, we have now trained over 50 cancer champions working in their diverse communities promoting early screening, detection and treatment of cancers. The Champions are at the forefront of educating communities in a way health professionals have struggled to do in the past. They breakdown language and cultural barriers as the message is coming from one of their own community. Our multi-racial and cultural approach in targeting hard to reach groups has led to a huge rise in screenings take-up, a falling cancer rate and a reduction of people presenting at A and E with stage 3 or 4 cancers. Whole communities are now engaging with cancer services compared to when the project started.

We are also working with a national cancer organisation and the NHS to see if we can re-create the Cancer Champions model across other areas of Britain and eventually all areas. A flagbearer project for RHL. Partners include Bucks and Berks ICB, TVCA, Macmillan, Royal Berkshire Hospital, Reading Council and many others.

Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Diabetes Structured Education (Frimley ICB): Class based education attended by Nepalis newly diagnosed with diabetes, helping them to live longer, live healthier, weight manage and reducing hospital admissions and GP appointments.

Specialised Classes for Disabled Service Users (Disability Initiative): Based in Camberley at DI's premises, specially designed yoga and seated classes for wheelchair users that helps them with mobility, strength and suppleness.

Connect 4 Communities (Hampshire County Council funding): Aimed at the Nepali community in Rushmoor (where the older people were seen as suffering the largest social and health inequalities), we held an event with speakers talking about fuel poverty, where to get help, heating tips and signposting to other services. A hot meal was served and packs including blankets, socks and toiletries were distributed. Attended by over 150 people it was an enormous success.

Supporting Communities (Rushmoor Borough Council funded): Support for our projects and classes allowing us to trial new classes and help with advertising the classes to all residents in Rushmoor following post covid fears about coming out of their homes. Supporting over 50s to take part again and help boost mental and physical health and reduce loneliness and isolation.

Whole Systems Approach to Obesity (Hampshire County Council): Aimed at the Nepali Community in Rushmoor, we delivered 15 weekly 2 hour 'drop in' sessions for the Nepali community in Rushmoor over a period of 4 months from Jan to Apr 2024. Sessions comprised a mix of healthy eating awareness and exercise education and were delivered with the aim of supporting beneficiaries to overcome barriers and equipping them with the knowledge and tools they need to be able to make long-term sustainable behavioural change, thereby helping to address the high levels of overweight & obesity within the borough of Rushmoor. The project significantly increased awareness regarding key diet changes that will support weight management. Most importantly, attendees also indicated that due to the sessions they will make behavioural change.

There was also a substantial increased awareness not only of the importance of exercise but also 'how' to exercise, with attendees again indicating that they will continue to exercise using the techniques taught now that the project has finished.

How Are You Today (funded by National Lottery): First launched during covid lockdowns, the project continues to go from strength to strength, supporting people with mental health issues and particularly disabled people who felt they were not being heard. An online platform across Northeast Hampshire bringing vulnerable people together to discuss their issues, seek solutions and provide peer support through personal experience. It gives vulnerable people a voice, a chance to share problems and issues, receive advice, signposting to services available and most of all peer support. Now has over 100 members.

Come and Join US: A social group to bring Nepalis together to discuss their issues, seek solutions, support each other through peers and enjoy themselves. Invite organisations such as DWP, Fire, Police, Health and Citizens Advice to talk with them, build better relationships and highlight how access to services and benefits available to them can help, including those in relation to getting a job (if applicable). Also include informal English classes, exercise session and craft projects.

RHL Volunteers: We continue to recruit volunteers through our projects such as Cancer Champions, Diabetes Champions, education volunteers and our projects now attract volunteers from advice centres, DWP, NHS and community groups.

Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Financial review

The results for the year and the Charity's financial position at the-year end are set out on pages 12 and 13 of the financial statements.

The financial statements report the financial support received from Hampshire County Council, Rushmoor Borough Council, The National Lottery, the NHS and others.

The value of funds carried forward at 31 March 2024 amounts to £90,984 unrestricted. The unrestricted funds represent grants from various charitable trusts, plus income generated by RHL from activities like our exercise classes. The unrestricted fund has been designed specifically to support planned work over the coming years.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three to six months expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. this level of reserves has been maintained throughout the year.

Overview of Results

The results show that Rushmoor Healthy Living has maintained a strong operating position, with a surplus on unrestricted funds for the year amounting to £12,753. Changes continue to be implemented by the Board to ensure Rushmoor Healthy Living is best placed to meet future market changes.

Over the last five years, Rushmoor Healthy Living has maintained a strong cash bases throughout and ended the year with £162,782 to carry forward.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Auditor

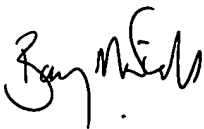
Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

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

The trustees' annual report was approved on 3 October 2024 and signed on behalf of the board of trustees by:



B McNeill
Trustee

Rushmoor Healthy Living

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rushmoor Healthy Living

Year ended 31 March 2024

Opinion

We have audited the financial statements of Rushmoor Healthy Living (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Rushmoor Healthy Living

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rushmoor Healthy Living *(continued)*

Year ended 31 March 2024

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

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

Rushmoor Healthy Living

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rushmoor Healthy Living *(continued)*

Year ended 31 March 2024

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Rushmoor Healthy Living

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rushmoor Healthy Living *(continued)*

Year ended 31 March 2024

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the directors and other management (as required by auditing standards), the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly the company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies legislation), distributable profits legislation and taxation legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly, the company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statement, for instance through the imposition of fines or litigation. We indemnified areas as those most likely to have such an effect: anti bribery and certain aspects of company legislation. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatement in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Rushmoor Healthy Living

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rushmoor Healthy Living (continued)

Year ended 31 March 2024

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or 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, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Thomas McManners ACA BSci (Senior Statutory Auditor)

For and on behalf of
TTCA Ltd
Chartered accountants & statutory auditor
269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

3 October 2024

Rushmoor Healthy Living

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	115,624	140,090	255,714	161,391
Charitable activities	6	100,946	—	100,946	83,034
Investment income	7	3,281	—	3,281	704
Total income		<u>219,851</u>	<u>140,090</u>	<u>359,941</u>	<u>245,129</u>
Expenditure					
Expenditure on charitable activities	8,9	207,098	140,090	347,188	273,406
Total expenditure		<u>207,098</u>	<u>140,090</u>	<u>347,188</u>	<u>273,406</u>
Net income/(expenditure) and net movement in funds		<u>12,753</u>	<u>—</u>	<u>12,753</u>	<u>(28,277)</u>
Reconciliation of funds					
Total funds brought forward		78,231	—	78,231	106,508
Total funds carried forward		<u>90,984</u>	<u>—</u>	<u>90,984</u>	<u>78,231</u>

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

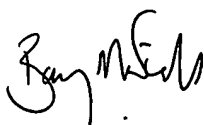
The notes on pages 14 to 22 form part of these financial statements.

Rushmoor Healthy Living
Company Limited by Guarantee
Statement of Financial Position
31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	14	1,126	1,272
Current assets			
Debtors	15	75,974	8,321
Cash at bank and in hand		162,782	230,730
		<u>238,756</u>	<u>239,051</u>
Creditors: amounts falling due within one year	16	148,898	162,092
Net current assets		<u>89,858</u>	<u>76,959</u>
Total assets less current liabilities		<u>90,984</u>	<u>78,231</u>
Net assets		<u>90,984</u>	<u>78,231</u>
Funds of the charity			
Unrestricted funds		90,984	78,231
Total charity funds	18	<u>90,984</u>	<u>78,231</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 3 October 2024, and are signed on behalf of the board by:



B McNeill
Trustee

The notes on pages 14 to 22 form part of these financial statements.

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 5 Alexandra Terrace, Alexandra Road, Aldershot, GU11 3HU, Hampshire.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by guarantee

Each member has undertaken to contribute £1 in the event of the Company being insolvent on winding up.

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Hampshire County Council	–	31,207	31,207
Rushmoor Borough Council	12,210	–	12,210
North East Hants & Farnham CCG	4,411	–	4,411
Sport England	–	9,734	9,734
National Health Service	96,000	–	96,000
COVID Outbreak Management Fund	–	384	384
Hants & Isle of Wight Community Foundation	–	7,317	7,317
National Lottery Fund	–	90,914	90,914
Church Crookham Parish Council	–	534	534
Other Donations	3,003	–	3,003
	<u>115,624</u>	<u>140,090</u>	<u>255,714</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Hampshire County Council	–	25,933	25,933
Rushmoor Borough Council	7,000	11,550	18,550
North East Hants & Farnham CCG	1,846	–	1,846
Surrey County Council	–	2,875	2,875
Macmillan Cancer and Support	1,300	–	1,300
National Health Service	96,000	–	96,000
Hants & Isle of Wight Community Foundation	–	5,773	5,773
National Lottery Fund	–	4,858	4,858
Church Crookham Parish Council	–	2,301	2,301
Other Donations	1,705	250	1,955
	<u>107,851</u>	<u>53,540</u>	<u>161,391</u>

Other donations include those raised from sponsored events, raffles and individual giving.

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Sale of goods/services as part of direct charitable activities	<u>100,946</u>	<u>100,946</u>	<u>83,034</u>	<u>83,034</u>

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest	<u>3,281</u>	<u>3,281</u>	<u>704</u>	<u>704</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	166,294	90,907	257,201
Support costs	<u>40,804</u>	<u>49,183</u>	<u>89,987</u>
	<u>207,098</u>	<u>140,090</u>	<u>347,188</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	172,365	43,647	216,012
Support costs	<u>47,251</u>	<u>10,143</u>	<u>57,394</u>
	<u>219,616</u>	<u>53,790</u>	<u>273,406</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Charitable activities	257,201	83,764	340,965	267,466
Governance costs	<u>—</u>	<u>6,223</u>	<u>6,223</u>	<u>5,940</u>
	<u>257,201</u>	<u>89,987</u>	<u>347,188</u>	<u>273,406</u>

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

10. Analysis of support costs

	Total 2024	Total 2023
	£	£
Staff costs	60,588	32,872
Premises	10,465	7,174
Communications and IT	5,312	5,092
General office	3,404	3,192
Finance costs	25	28
Governance costs	6,223	5,940
Professional fees	840	675
Sundry	2,000	572
Depreciation	1,130	1,849
	<u>89,987</u>	<u>57,394</u>

11. Net income/(expenditure)

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

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>1,130</u>	<u>1,849</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	<u>226,121</u>	<u>179,604</u>

The average head count of employees during the year was 11 (2023: 10). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Management	1	1
Fundraising and projects	6	5
	<u>7</u>	<u>6</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

14. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2023	7,141
Additions	984
At 31 March 2024	8,125
Depreciation	
At 1 April 2023	5,869
Charge for the year	1,130
At 31 March 2024	6,999
Carrying amount	
At 31 March 2024	1,126
At 31 March 2023	1,272

15. Debtors

	2024 £	2023 £
Trade debtors	71,567	4,042
Prepayments and accrued income	1,902	1,804
Other debtors	2,505	2,475
	75,974	8,321

16. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	6,113	5,355
Accruals and deferred income	137,851	152,907
Social security and other taxes	4,074	2,964
Other creditors	860	866
	148,898	162,092

17. Deferred income

	2024 £	2023 £
At 1 April 2023	144,238	126,162
Amount released to income	(144,238)	(126,162)
Amount deferred in year	130,775	144,238
At 31 March 2024	130,775	144,238

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	78,231	219,851	(207,098)	90,984

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	106,258	191,589	(219,616)	78,231

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Hampshire County Council Adult Services - Connect4Communities	–	17,486	(17,486)	–
Hampshire County Council Adult Services - Nepali Be Healthy Be You	–	10,006	(10,006)	–
Hants & Isle of Wight Community Foundation - Including Communities Fund (Volunteer programme)	–	3,164	(3,164)	–
Church Crookham Parish Council	–	534	(534)	–
The National Lottery Community Fund	–	90,914	(90,914)	–
Hampshire County Council - Whole Systems Approach to Obesity	–	3,715	(3,715)	–
Hants & Isle of Wight - Hampshire Playing Fields	–	748	(748)	–
Hants & Isle of Wight - Including Communities Fund (Nepali Drop ins)	–	3,405	(3,405)	–
COVID Outbreak Management Fund from the DHSC	–	384	(384)	–
Sport England	–	9,734	(9,734)	–
	–	140,090	(140,090)	–

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Analysis of charitable funds *(continued)*

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
The Quakers	250	–	(250)	–
Hampshire County Council Adult Services - Connect4Communities	–	3,990	(3,990)	–
Hampshire County Council Adult Services - Futures Bright	–	875	(875)	–
Hampshire County Council Adult Services - How are you today?	–	15,234	(15,234)	–
Hampshire County Council Adult Services - Nepali Be Healthy Be You	–	5,834	(5,834)	–
Rushmoor Borough Council-Be Healthy Be You	–	5,600	(5,600)	–
Rushmoor Borough Council - Exercise class in St John's Ward	–	950	(950)	–
Rushmoor Borough Council -Physical & Mental Health Grant	–	5,000	(5,000)	–
Hants & Isle of Wight Community Foundation - Including Communities Fund (Volunteer programme)	–	1,595	(1,595)	–
Hants & Isle of Wight Community Foundation - Recovery Fund	–	4,178	(4,178)	–
Surrey County Council	–	2,875	(2,875)	–
Hart District Council	–	250	(250)	–
Church Crookham Parish Council	–	2,301	(2,301)	–
The National Lottery Community Fund	–	4,858	(4,858)	–
	<u>250</u>	<u>53,540</u>	<u>(53,790)</u>	<u>–</u>

19. Analysis of net assets between funds

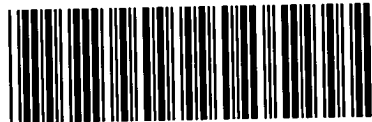
	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,126	1,126
Current assets	238,756	238,756
Creditors less than 1 year	(148,898)	(148,898)
Net assets	<u>90,984</u>	<u>90,984</u>
	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,272	1,272
Current assets	239,051	239,051
Creditors less than 1 year	(162,092)	(162,092)
Net assets	<u>78,231</u>	<u>78,231</u>

Accounts

COMPANY REGISTRATION NUMBER: 05164230
CHARITY REGISTRATION NUMBER: 1105381

**Rushmoor Healthy Living
Company Limited by Guarantee
Financial Statements
31 March 2023**

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Rushmoor Healthy Living
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2023

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Independent auditor's report to the members	8
Statement of financial activities (including income and expenditure account)	13
Statement of financial position	14
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Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Rushmoor Healthy Living

Charity registration number 1105381

Company registration number 05164230

Principal office and registered office 5 Alexandra Terrace
Alexandra Road
Aldershot
GU11 3HU
Hampshire

The trustees

B McNeill (Chair)	
C Slatter	Resigned 26/10/22
C Free (Secretary)	Appointed 27/7/22
J Salaja (Treasurer)	
L Seling-Mabo	
L O'Neil	
M Bareham	
P Beattie	Resigned 21/7/22
Dr V Ponsonby	Appointed 26/10/22

Auditor TTCA Ltd
Chartered accountants & statutory auditor
269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

Structure, governance and management

The Governance Structure consists of a Board and a number of sub-committees.

Governance Structure

The current Board of Directors consists of Trustees, re-elected members in line with the constitution and new members elected on to the Board. At the annual general meeting, the number of the Trustees as is nearest to one third shall retire and shall immediately be eligible for re-election without nomination. An induction process is in place for all new Board members which includes learning about the background to the Company, as well as outlining their role and responsibilities, the ethos of the Company and their conduct at meetings.

None of the Directors have any beneficial interest in the Company.

The company employs a total of ten staff. Jim Ruddy, Chief Executive Officer heads the team that includes a Fundraising Manager, a Finance Officer seven Project Officers who deliver various projects and activities. The projects are a mixture of grant funded, directly commissioned and self-funded services.

Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

The Charity's objectives continue to be the promotion of good physical and mental health and wellbeing throughout Hampshire, Surrey, Berkshire and beyond. We achieve those objects by delivering community-based solutions and co-designed services to those suffering health and social inequalities and working with health professionals to encourage behavioural change and achieving meaningful outcomes for individuals and communities.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake. We are satisfied that all our activities support our charitable object and that consideration is given to the fulfilment of these objects when new activities are considered.

All our activities address some or all of the following subjects which form part of RHL's charitable objects: health, emotional wellbeing, the relief of poverty and education.

A fuller description of each of our activities can be found later in the notes to the financial statements.

Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

2022/23 was dominated by the continued recovery from the Covid pandemic. Funding streams had all but disappeared, services were slow to restart and people were still scared to come out of their own homes. There was no "return to normality" and we had to adapt to how the Third Sector had changed over the last two years.

We knew finances would be difficult and our plan was to get through this year and plan ahead for the future. We knew "returning to normal" was going to be a priority for government, Councils and the NHS and we designed our services around that theme. We knew that we had to get communities out of their houses and regain prior confidence. We worked with all our communities to get important messages across tackle the myths and lingering doubts about covid whilst we ensure their safety. We also targeted our exercise classes as numbers had dropped during and post covid. We launched a marketing campaign to say our classes are safe, they are social hubs and they provide exercise and peer support in a safe environment.

Most of our education classes and sessions had been put on hold and large funding organisations, such as the NHS, understandably, had to prioritise primary care and critical care over our prevention programme. We had to look at other ways to operate, attract funding and the delivery of our health and wellbeing messages. It was a slow process and frustrating at times as we had to fight for priority amongst public sector funders and the new challenge of very large charities targeting the same funding streams as RHL, due to the massive losses in donations during and after the pandemic.

Our marketing campaign started to take effect and people began to come back to our classes and as GP surgeries began to see patients face to face again, we started to get more referrals. Towards the end of the financial year, our plans came to fruition. By March 2023 we had were seeing roughly the same number of participants pre-covid and actually exceeded that figure by March 2023. We heard that we had been successful in our lottery bid to provide various community-based services over the next 5 years and had been awarded many other contracts and grants. This was the perfect end to 2023 and the most challenging time we had seen in the Third Sector for over 20 years.

Other positives include maintain and expanding our existing partnerships and building new relationships with organisations outside our traditional areas. We were also invited to see if we can re-create our Cancer Champions project across all areas of England. This work is still ongoing and highlights our ambition to expand RHL.

We also won a Macmillan National Cancer Award for Integration in September. A huge achievement given we were up against NHS and Macmillan Cancer Services. A reflection of our community engagement approach reducing cancer rates and increasing the take-up of cancer screening in particularly vulnerable areas. We are very proud of our Cancer Champions Lead, Nisha Tiwari and the 30 plus Cancer Champions. Proof that a small charity like RHL can produce amazing results and outcomes by taking a different approach to health and social care solutions.

We have retained great relationships with our major funders and managed to attract new ones. In fact, we continued to deliver our existing services such as "How are You Today" (disabled platform promoting peer support) as well as attracting funding aimed at helping vulnerable people "coming out of covid" (Hampshire County Council and Hampshire and Isle of Wight Community Fund). We also attracted new funding to start new targeted exercise classes in areas where we had not worked before. Demand for our services is increasing daily and we continue to attract new business as we design community led solutions to social and clinical issues. You will find more details of our services later in the accounts.

Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Our services during 2022/2023

Exercise classes: 30 plus classes to choose from, both on-line and face to face including new areas and classes as we secured funding that enables us to trial new areas and different disciplines. After a difficult year following Covid, we have made a full recovery and look to expand in 2023/24. We have worked with local GP's and Integrated Care Boards to ensure more referrals to our specialist classes such as Cardiac Rehab and Pulmonary Management. We now appear as a referral option on GPs screens triggered when their system identifies the patient as recovering from cardiac or pulmonary.

Macmillan Cancer Champions Project South Reading and Berkshire West

Now in its 7th year and this year was boosted by a Macmillan Cancer National Award for Integration in September, beating huge teams from the NHS and Macmillan. This proves how valuable our service is and the difference it makes to entire communities. It also shows our concentration on prevention, rather than waiting for the stage where the patient needs treatment, is the way forward. Our community engagement is so different from traditional methods that many more people buy into cancer education, early screening and early treatments. Our multi-racial approach and targeting hard to reach groups has led to a huge rise in screenings take-up, a falling cancer rate and a reduction of people presenting at A and E with stage 3 or 4 cancers. Whole communities are now engaging with cancer services compared to when the project started.

The project was funded in 2022/23 by West Berkshire CCG and Thames Valley Cancer Alliance took over funding for 2023/24. We are also working with a national cancer organisation and the NHS to see if we can re-create the Cancer Champions model across other areas of Britain and eventually all areas. A flagbearer project for RHL, partners include West Berks ICB, TVCA, Macmillan, Royal Berkshire Hospital.

Diabetes Structured Education (Frimley ICB):

Class based education attended by Nepalis newly diagnosed with diabetes, helping them to live longer, live healthier, weight manage and reducing hospital admissions and GP appointments. Suspended during Covid but now active again and will continue in 2023/24.

Specialised Classes for Disabled Service Users (Disability Initiative):

Based in Camberley at Disability Initiative's premises, specially designed yoga and seated classes for wheelchair users that helps them with mobility, strength and suppleness.

Dementia Education:

We developed a new dementia training package for employees and successfully delivered our first sessions to The Hive staff in Guildford. We hope to develop this service further and offer it to more organisations in 2023/24.

Connect 4 Communities (Hampshire County Council funding)

As part of the recovery process and help for communities facing rising prices and soaring inflation, we held a funded outreach event providing a substantial meal on the day, food parcels to take away as well as toiletries and much needed personal care items that people may be not purchasing due to soaring prices. Attended by over 100 people, there were also stalls providing advice and signposting to health and social services as well as benefits advice.

Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Gurka Veterans socials (Hampshire County Council / Army Benevolent Fund):

Held over from the year before due to covid restrictions. Encouraged groups of Gurka Veterans to get together, talk about the "old days," current concerns, problems in the communities and provide peer support. Incredibly popular, the project was visited by the local MP who was very impressed and praised RHL for such a supportive project. Their wives were also encouraged to attend and this was hugely important as decisions were shared between them

Supporting Communities (Rushmoor Borough Council funded)

Support for our projects and classes allowing us to trial new classes and help with advertising the classes to all residents in Rushmoor following post covid fears about coming out of their homes. Supporting over 50s to take part again and help boost mental and physical health and reduce loneliness and isolation.

RHL Volunteers

We continue to recruit volunteers through our projects such as Cancer Champions, Diabetes Champions, education volunteers and our projects now attract volunteers from advice centres, DWP, NHS and community groups.

How Are You Today (funded by Hampshire County Council)

We secured further funding for our hugely important and popular How are You Today? Project and will continue into 2023/24. First launched during covid lockdowns, the project continues to go from strength to strength, supporting people with mental health issues and particularly disabled people who felt they were not being heard. An online platform across Northeast Hampshire bringing vulnerable people together to discuss their issues, seek solutions and provide peer support through personal experience. During, and even post covid, their communication and support lines were cut off by government restrictions, family fears, self-isolation and then those "safety nets" did not return after covid. It gives vulnerable people a voice, a chance to share problems and issues, receive advice, signposting to services available and most of all peer support. Now has over 100 members.

Including Communities (Hampshire and Isle of Wight Community Fund)

Helping RHL to recruit and manage new volunteers. We now have an estimated 200 plus volunteers that have helped us directly with projects or indirectly by spreading the word about RHL. We also recruited specific volunteers who help with translations as well as specialist advice such as benefits, budgeting and nutrition.

Be Healthy Be You (funded by Rushmoor Borough Council)

This was the original trial for BHBYou (a Nepali version evolved from this model and will take place in 2023/24). This was aimed at the non-Nepali community in Rushmoor Borough (as we felt language and cultural differences needed a customised course) and used a different approach from usual weight management courses. We felt they tended to "name and shame" and reward the best performers but leave the rest demoralised – not everyone has a competitive nature. Our model concentrated on better education regarding food and diet, peer support (we are in this together), exercise and swapping ideas. People could be weighed but it was voluntary.

It was all about feeling better about yourself, both mentally and then physically. People could volunteer to be weighed and measured at the start of the course and again at the end if they so wished. The results were amazing, not only in numbers, but attitudes, confidence and self esteem and the group all reported they were more likely to continue this method than traditional diets and fad solutions.

Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Financial review

The results for the year and the Charity's financial position at the year end are set out on pages 13 and 14 of the financial statements.

The financial statements show the financial support received from various funders who support RHL to make such a valuable contribution to local communities.

The value of funds carried forward at 31 March 2023 amount to £78,231 all of which is unrestricted.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Overview of Results

The results show that Rushmoor Healthy Living returned a deficit of £28,277 that reflects the challenging economics that faced all of us in the aftermath of the Covid pandemic when government support ceased but there was still much uncertainty and nervousness in the population, particularly with regard to participation in group lead activities. However, the surplus from previous years has enabled us to absorb the expected challenge with activity picking up as the year has progressed. Rushmoor Healthy Living remains in a strong operating position. Changes continue to be implemented by the Board to ensure Rushmoor Healthy Living is best placed to meet future market changes.

Over the last 5 years Rushmoor Healthy Living has maintained a strong cash base throughout and ended the year with £230,730 carried forward.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

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

The trustees' annual report was approved on XX 2023 and signed on behalf of the board of trustees by:



C Free
Trustee

Rushmoor Healthy Living

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rushmoor Healthy Living

Year ended 31 March 2023

Opinion

We have audited the financial statements of Rushmoor Healthy Living (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Rushmoor Healthy Living

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rushmoor Healthy Living

(continued)

Year ended 31 March 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

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

Rushmoor Healthy Living

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rushmoor Healthy Living *(continued)*

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Rushmoor Healthy Living

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rushmoor Healthy Living

(continued)

Year ended 31 March 2023

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the directors and other management (as required by auditing standards), the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly the company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies legislation), distributable profits legislation and taxation legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly, the company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statement, for instance through the imposition of fines or litigation. We indemnified areas as those most likely to have such an effect: anti bribery and certain aspects of company legislation. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatement in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Rushmoor Healthy Living

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rushmoor Healthy Living

(continued)

Year ended 31 March 2023

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or 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, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Thomas McManriers ACA BSci ACMI
TTCA Ltd
Chartered accountants & statutory auditor
269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

17 October 2023

Rushmoor Healthy Living

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	107,851	53,540	161,391	132,453
Charitable activities	6	83,034	–	83,034	49,973
Investment income	7	704	–	704	34
Other income	8	–	–	–	3,572
Total income		<u>191,589</u>	<u>53,540</u>	<u>245,129</u>	<u>186,032</u>
Expenditure					
Expenditure on charitable activities	9,10	219,616	53,790	273,406	224,030
Total expenditure		<u>219,616</u>	<u>53,790</u>	<u>273,406</u>	<u>224,030</u>
Net expenditure and net movement in funds					
		<u>(28,027)</u>	<u>(250)</u>	<u>(28,277)</u>	<u>(37,998)</u>
Reconciliation of funds					
Total funds brought forward		106,258	250	106,508	144,506
Total funds carried forward		<u>78,231</u>	<u>–</u>	<u>78,231</u>	<u>106,508</u>

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

The notes on pages 15 to 23 form part of these financial statements.

Rushmoor Healthy Living
Company Limited by Guarantee
Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	1,272	2,928
Current assets			
Debtors	16	8,321	18,233
Cash at bank and in hand		230,730	229,423
		<u>239,051</u>	<u>247,656</u>
Creditors: amounts falling due within one year	17	162,092	144,076
Net current assets		<u>76,959</u>	<u>103,580</u>
Total assets less current liabilities		<u>78,231</u>	<u>106,508</u>
Net assets		<u>78,231</u>	<u>106,508</u>
Funds of the charity			
Restricted funds		—	250
Unrestricted funds		78,231	106,258
Total charity funds	19	<u>78,231</u>	<u>106,508</u>

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

These financial statements were approved by the board of trustees and authorised for issue on XX 2023, and are signed on behalf of the board by:



C Free
Trustee

The notes on pages 15 to 23 form part of these financial statements.

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 5 Alexandra Terrace, Alexandra Road, Aldershot, GU11 3HU, Hampshire.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by guarantee

Each member has undertaken to contribute £1 in the event of the Company being insolvent on winding up.

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Hampshire County Council	–	25,933	25,933
Rushmoor Borough Council	7,000	11,550	18,550
North East Hants & Farnham CCG	1,846	–	1,846
Surrey County Council	–	2,875	2,875
Macmillan Cancer and Support	1,300	–	1,300
National Health Service	96,000	–	96,000
Hants & Isle of Wight Community Foundation	–	5,773	5,773
National Lottery Fund	–	4,858	4,858
Church Crookham Parish Council	–	2,301	2,301
Other Donations	1,705	250	1,955
	<u>107,851</u>	<u>53,540</u>	<u>161,391</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Hampshire County Council	–	14,619	14,619
Rushmoor Borough Council	7,000	1,000	8,000
North East Hants & Farnham CCG	1,676	5,000	6,676
Garfield Weston Foundation	6,250	–	6,250
Surrey County Council	–	2,114	2,114
Macmillan Cancer and Support	65,944	–	65,944
Hart District Council	–	2,500	2,500
Hants & Isle of Wight Community Foundation	–	13,660	13,660
Individual Donations	9,058	–	9,058
Other Donations	2,157	1,475	3,632
	<u>92,085</u>	<u>40,368</u>	<u>132,453</u>

Individual donations include those raised from sponsored events, raffles and individual giving.

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sale of goods/services as part of direct charitable activities	<u>83,034</u>	<u>83,034</u>	<u>49,973</u>	<u>49,973</u>

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

7. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Bank interest	704	704	34	34

8. Other income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Covid business grants	—	—	3,572	3,572

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Charitable activities	172,365	43,647	216,012
Support costs	47,251	10,143	57,394
	<u>219,616</u>	<u>53,790</u>	<u>273,406</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Charitable activities	137,760	29,120	166,880
Support costs	47,152	9,998	57,150
	<u>184,912</u>	<u>39,118</u>	<u>224,030</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Charitable activities	216,012	51,454	267,466	218,479
Governance costs	—	5,940	5,940	5,551
	<u>216,012</u>	<u>57,394</u>	<u>273,406</u>	<u>224,030</u>

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

11. Analysis of support costs

	Total 2023 £	Total 2022 £
Staff costs	32,872	29,005
Premises	7,174	11,355
Communications and IT	5,092	5,265
General office	3,192	3,069
Finance costs	28	38
Governance costs	5,940	5,551
Professional fees	675	430
Sundry	572	743
Depreciation	1,849	1,694
	<u>57,394</u>	<u>57,150</u>

12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>1,849</u>	<u>1,694</u>

13. Staff costs

The average head count of employees during the year was 10 (2022: 9). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Management	1	1
Fundraising and projects	5	4
	<u>6</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2022	6,948
Additions	193
At 31 March 2023	7,141
Depreciation	
At 1 April 2022	4,020
Charge for the year	1,849
At 31 March 2023	5,869
Carrying amount	
At 31 March 2023	1,272
At 31 March 2022	2,928

16. Debtors

	2023 £	2022 £
Trade debtors	4,042	11,577
Prepayments and accrued income	1,804	4,117
Other debtors	2,475	2,539
	8,321	18,233

17. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	5,355	4,125
Accruals and deferred income	152,907	136,863
Social security and other taxes	2,964	2,493
Other creditors	866	595
	162,092	144,076

18. Deferred income

	2023 £	2022 £
At 1 April 2022	126,162	27,577
Amount released to income	(126,162)	(24,452)
Amount deferred in year	144,238	123,037
	144,238	126,162

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	106,258	191,589	(219,616)	—	78,231

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	144,506	145,664	(184,912)	1,000	106,258

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Hampshire County Council Adult Services					
Connect4Communities	—	3,990	(3,990)	—	—
Futures Bright	—	875	(875)	—	—
How are you today?	—	15,234	(15,234)	—	—
Nepali Be Healthy Be You	—	5,834	(5,834)	—	—
Rushmoor Borough Council					
Be Healthy Be You	—	5,600	(5,600)	—	—
Exercise Class in St John's Ward	—	950	(950)	—	—
Physical & Mental Health Grant	—	5,000	(5,000)	—	—
Hants & Isle of Wight Community Foundation:					
Including Communities Fund	—	1,595	(1,595)	—	—
Recovery Fund	—	4,178	(4,178)	—	—
Surrey County Council	—	2,875	(2,875)	—	—
Hart District Council	—	250	(250)	—	—
Church Crookham Parish Council	—	2,301	(2,301)	—	—
The National Lottery Community Fund	—	4,858	(4,858)	—	—
The Quakers	250	—	(250)	—	—
	<u>250</u>	<u>53,540</u>	<u>(53,790)</u>	<u>—</u>	<u>—</u>

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

19. Analysis of charitable funds (continued)

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Hampshire County Council Adult Services					
Peer Support	–	4,548	(4,548)	–	–
Futures Bright	–	7,065	(7,065)	–	–
How are you today?	–	3,006	(3,006)	–	–
Rushmoor Borough Council- Rushmoor Lottery Community Fund	–	1,000	–	(1,000)	–
North East Hants & Farnham CCG					
Innovation Conference	–	5,000	(5,000)	–	–
Hants & Isle of Wight Community Foundation:					
#Iwill fund	–	2,855	(2,855)	–	–
National Emergencies Trust		5,000	(5,000)		
We're All Together fund	–	5,000	(5,000)	–	–
Recovery Fund	–	805	(805)	–	–
Surrey County Council Forces Connect South East Veterans Hubs	–	2,114	(2,114)	–	–
Hart District Council- Community Connections	–	2,500	(2,500)	–	–
Rushmoor Voluntary Services	–	625	(625)	–	–
Farnborough Lions	–	600	(600)	–	–
The Quakers	–	250	–	–	250
	–	40,368	(39,118)	(1,000)	250

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,272	–	1,272
Current assets	239,051	–	239,051
Creditors less than 1 year	(162,092)	–	(162,092)
Net assets	78,231	–	78,231
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	2,928	–	2,928
Current assets	247,406	250	247,656
Creditors less than 1 year	(144,076)	–	(144,076)
Net assets	106,258	250	106,508

Accounts

**Rushmoor Healthy Living
Company Limited by Guarantee
Financial Statements
31 March 2022**

Rushmoor Healthy Living
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2022

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Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name Rushmoor Healthy Living

Charity registration number 1105381

Company registration number 05164230

Principal office and registered office 5 Alexandra Terrace
Alexandra Road
Aldershot
GU11 3HU
Hampshire

The trustees

B McNeill	Chair
C Slatter	(Resigned 26 October 2022)
C Free	Secretary (Appointed 27 July 2022)
J Salaja	Treasurer
L Seling-Mato	
L O'Neil	
M Bareham	
O Dix	(Resigned 1 August 2021)
P Beattie	(Resigned 21 July 2022)

Auditor TTCA Ltd
Chartered accountants & statutory auditor
269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

Structure, governance and management

The Company was incorporated under the Companies Act on 28 June 2004 and has been registered as a charity since 9 August 2004. Each member has undertaken to contribute £1 in the event of the Company being insolvent on winding up. As a Charitable Company limited by guarantee, the governing document is the Memorandum and Articles of Association dated 28 June 2004.

Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management *(continued)*

Governance Structure

The Governance Structure consists of a Board and a number of sub-committees.

The current Board of Directors consists of Trustees, re-elected members in line with the constitution and new members elected on to the Board. At the annual general meeting, the number of the Trustees as is nearest to one third shall retire and shall immediately be eligible for re-election without nomination. An induction process is in place for all new Board members which includes learning about the background to the Company, as well as outlining their role and responsibilities, the ethos of the Company and their conduct at meetings.

None of the Directors have any beneficial interest in the Company.

The company employs a total of nine staff. Jim Ruddy, Chief Executive Officer heads the team that includes a Fundraising Manager, a Finance Officer six Project Officers who deliver various projects and activities. The projects are a mixture of grant funded, directly commissioned and self-funded services

Objectives and activities

The Charity's objectives continue to be the promotion of good physical and mental health and wellbeing throughout Hampshire, Surrey, Berkshire and beyond. We achieve those objects by delivering community-based solutions and co-designed services to those suffering health and social inequalities and working with health professionals to encourage behavioural change and achieving meaningful outcomes for individuals and communities.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake. We are satisfied that all our activities support our charitable object and that consideration is given to the fulfilment of these objects when new activities are considered.

All our activities address some or all of the following subjects which form part of RHL's charitable objects: health, emotional wellbeing, the relief of poverty and education.

A fuller description of each of our activities can be found later in the notes to the financial statements.

Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance

2021/22 was dominated by the Covid pandemic, following on from the start of the pandemic in March 2020 and the lockdowns that followed. We knew the “recovery from Covid” in this financial year was going to be even more difficult than the year before when there was a lot of financial help available for charities and individuals from central government.

This help disappeared in 2021 / 22 as the vaccination programme allowed the UK to open up again. However, little was done to support people returning to some kind of normality and this provided us with a problem as our customers are vulnerable people who were now afraid to leave their own homes and return to our exercise classes, education sessions and individual projects. During the lockdowns many of our customers had been classified at risk and we knew it would take a huge amount of time for them to regain their confidence. This would obviously have an impact on our exercise class programme and therefore our self-generated income and so it proved.

Despite our best efforts, contacting customers, talking to them and supporting them directly our class numbers dropped by over 50% and is near enough solely responsible for our recorded deficit of £38k. Our exercise classes are hugely important to our members and while on-line classes worked well during lockdowns our members wanted face to face interaction. We have continued seeking funding for our class programme and numbers started to steadily rise later in 2022.

Our good financial performance in 2020 / 2021 (£47,786.00 surplus) has somewhat cushioned the reduced financial performance in 2021 / 2022. We built this into our financial strategy at the start of the year and meant that we had actually returned a small surplus during the most devastating period in Third Sector history.

There were also many positives. We have retained great relationships with our major funders and managed to attract new ones. In fact we continued to deliver our existing services such as “How are You Today” (disabled platform promoting peer support) as well as attracting funding aimed at helping vulnerable people “coming out of covid” (Hampshire County Council and Hampshire and Isle of Wight Community Fund). We also attracted new funding to start new targeted exercise classes in new areas where we had not worked before. Demand for our services is increasing daily and we continue to attract new business as we continue to design community led solutions to social and clinical issues. You will find more details of our services later in the accounts.

Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Our services during 2021/2022

Exercise classes: Over thirty classes per week including specialist classes such as Cardiac Rehab and Pulmonary Maintenance as well as Seated Pilates and Health Circuits with over 20,000 attendances during the year. The year before we switched all our classes online due to covid restrictions. This year we concentrated on reopening face to face classes at the request of our service users – they appreciated online but felt that seeing each other again after a year as crucial to their recovery from Covid. We continued with online classes too for those unable or scared to come back to classes, expanding our offering with the help of funding from Hants & Isle of Wight foundation.

Macmillan Cancer Champions Project South Reading and Berkshire West

Now in its 6th year this successful project has gone from strength to strength and is seen as a “godsend” by many cancer sufferers, health professionals and diverse communities during covid. We were able to keep service users informed of cancer services available, where to get help, direct support through our Cancer Champions for those living with cancer and continue delivering our community based education sessions.

Initially the project was aimed at raising awareness and providing education about cancer in South Reading that has a history of non-engagement, a large BAME population, high levels of deprivation and a low take up of cancer screening programmes. We have brought diverse communities together through our awareness sessions and have trained over 25 Cancer Champions. The project has evolved (with new funding) to expand across Berkshire West CCG area with Royal Berkshire Hospital joining Macmillan as a key partner. Our trained Cancer Champions are now deployed over the region to help support those living with cancer as well as continuing to educate communities about cancer, its signs and how to access treatment. Take up of cancer screening programmes are increasing greatly in the areas where Champions are deployed. The Champion programme is growing all the time and already we are seeing signs of better engagement, less “non-responders” and a higher take-up of cancer services.

For 2022 / 2023 Berkshire West CCG have taken over funding the project with Macmillan and Royal Berkshire Hospital remaining valued partners which is fantastic news. We are also now seeing tangible results (from NHS and Public health) that take up of screenings has increased, cancer rates dropping as well as fewer first presentations at A and E.

Diabetes Structured Education (Frimley CCG):

Class based education attended by Nepalis living with Diabetes, helping them to live longer, reducing hospital admissions and GP appointments, which was suspended during Covid. Instead, we used our trained Diabetes Champions to spread important covid messages and were deployed to help with vaccination programmes amongst BAME and deprived communities who were deemed most at risk, yet with the lowest take-up of vaccines. Sessions resumed in 2021 and will increase further as diabetes is on the rise again as many services were suspended during Covid.

Specialised Classes for Disabled Service Users (Disability Initiative):

Based in Camberley at Disability Initiative's premises, specially designed yoga and seated classes for wheelchair users that helps them with mobility, strength and suppleness.

Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

“Namaste Everybody!” (Funded by Hants & Isle of Wight Foundation)

Reducing loneliness and isolation in older Nepalese Community in Rushmoor by participation, engagement, and education. A weekly programme of events to improve confidence, self-belief, and self-esteem. Improve English through singing and “street English” classes (at a level they can engage with – ESOL classes are too complex for many), learn and talk about British customs, exercise through dance and vigorous workouts and get together sessions to discuss needs, aspirations, frustrations – anything they want! Progress measured through individual support plans, case reviews, registers, case studies, individual and group feedback. These are incredibly popular and well attended.

RHL Volunteers

We have built up a small army of volunteers who help us to deliver projects, help at events and deliver some of our work. We have over fifty-five trained Cancer Champions (30 Rushmoor, 25 South Reading / Berkshire West), ten mental health first aid trained volunteers, 2 Diabetes lay trainers and many more individuals who support our health check programme, Diabetes Self-Help group, Cancer Self-Help group and an English Teacher who helps at our Nepali socials.

I Will: (funded by Hants and Isle of Wight Foundation)

Intergenerational project collaborating with young Nepalis to develop volunteering opportunities supporting older Nepalis and enabling them to help improve the health, quality of life or access to services for the older Nepali community.

How Are You Today (funded by Hampshire County Council)

A hugely successful project first launched during covid lockdowns, the project has been running for over a year now. An online platform across Northeast Hampshire bringing together people who are disabled or suffering from long term conditions. These became some of the most vulnerable people during covid as their communication and support lines were cut off by government restrictions. It gives this vulnerable people a voice, a chance to share problems and issues, receive advice, signposting to services available and most of all peer support. Now over 100 members, the group wanted to continue the project and have reported great improvements in their mental and physical health and reductions in feeling lonely and isolated. We aim to keep this programme going as long as we can raise funding.

Be Healthy Be You (funded by Frimley CCG and then Rushmoor Borough Council)

A programme aimed at reducing obesity in Rushmoor through education and peer support. No judgement service that does not place emphasis on weight or penalties for not losing weight in a fixed period like many commercial schemes. Our project is about behavioural change through advice and peer support that is more likely to succeed long term.

The Futures Bright (funded by Hampshire County Council)

A project aimed specifically at Rushmoor's large Nepali Community to support them coming out of covid. This population suffered badly during covid and have been struggling to “get back to normal.” Education sessions about covid, how the vaccine works, the need for top ups and how to access health services again. Signposting to services was important as they had stopped seeing GPs and some had stopped leaving their homes.

Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Financial review

The results for the year and the Charity's financial position at the year end are set out on pages 12 and 13 of the financial statements.

The financial statements show the financial support received from various funders who support RHL to make such a valuable contribution to local communities.

The value of funds carried forward at 31 March 2022 amount to £106,508 of which £106,258 is unrestricted.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Overview of Results

The results show that Rushmoor Healthy Living returned a deficit of £37,998 that reflects the challenging economics that faced all of us following the Covid pandemic. However the surplus from the previous year softened the expected blow and Rushmoor healthy Living remains in a strong operating position. Changes continue to be implemented by the Board to ensure Rushmoor Healthy Living is best placed to meet future market changes. Over the last 5 years Rushmoor Healthy Living has maintained a strong cash base throughout and ended the year with £229,423 carried forward.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

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

The trustees' annual report was approved on 6 December 2022 and signed on behalf of the board of trustees by:



C Free
Trustee

Rushmoor Healthy Living

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rushmoor Healthy Living

Year ended 31 March 2022

Opinion

We have audited the financial statements of Rushmoor Healthy Living (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Rushmoor Healthy Living

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rushmoor Healthy Living

(continued)

Year ended 31 March 2022

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

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

Rushmoor Healthy Living

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rushmoor Healthy Living

(continued)

Year ended 31 March 2022

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the directors and other management (as required by auditing standards), the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly the charity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly, the charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statement, for instance through the imposition of fines or litigation. We indemnified areas as those most likely to have such an effect: anti bribery and certain aspects of company and charity legislation. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any.

Rushmoor Healthy Living

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rushmoor Healthy Living

(continued)

Year ended 31 March 2022

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatement in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or 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, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Thomas McManners BSC ACA ACMI (Senior Statutory Auditor)

TTCA Ltd

Chartered accountants & statutory auditor

269 Farnborough Road

Farnborough

Hampshire

GU14 7LY



6 December 2022

Rushmoor Healthy Living

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	92,085	40,368	132,453	209,186
Charitable activities	6	49,973	–	49,973	778
Investment income	7	34	–	34	54
Other income	8	3,572	–	3,572	24,847
Total income		<u>145,664</u>	<u>40,368</u>	<u>186,032</u>	<u>234,865</u>
Expenditure					
Expenditure on charitable activities	9,10	184,912	39,118	224,030	187,079
Total expenditure		<u>184,912</u>	<u>39,118</u>	<u>224,030</u>	<u>187,079</u>
Net (expenditure)/income		<u>(39,248)</u>	<u>1,250</u>	<u>(37,998)</u>	<u>47,786</u>
Transfers between funds		1,000	(1,000)	–	–
Net movement in funds		<u>(38,248)</u>	<u>250</u>	<u>(37,998)</u>	<u>47,786</u>
Reconciliation of funds					
Total funds brought forward		144,506	–	144,506	96,720
Total funds carried forward		<u>106,258</u>	<u>250</u>	<u>106,508</u>	<u>144,506</u>

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

The notes on pages 14 to 22 form part of these financial statements.

Rushmoor Healthy Living
Company Limited by Guarantee
Statement of Financial Position
31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	16	2,928	2,980
Current assets			
Debtors	17	18,233	17,735
Cash at bank and in hand		229,423	167,205
		247,656	184,940
Creditors: amounts falling due within one year	18	144,076	43,414
Net current assets		103,580	141,526
Total assets less current liabilities		106,508	144,506
Net assets		106,508	144,506
Funds of the charity			
Restricted funds		250	—
Unrestricted funds		106,258	144,506
Total charity funds	20	106,508	144,506

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

These financial statements were approved by the board of trustees and authorised for issue on 6 December 2022, and are signed on behalf of the board by:



C Free
Trustee

The notes on pages 14 to 22 form part of these financial statements.

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 5 Alexandra Terrace, Alexandra Road, Aldershot, GU11 3HU, Hampshire.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 33% straight line
Fixtures and fittings	- 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by guarantee

Each member has undertaken to contribute £1 in the event of the Company being insolvent on winding up.

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Hampshire County Council	–	14,619	14,619
Rushmoor Borough Council	7,000	1,000	8,000
North East Hants & Farnham CCG	1,676	5,000	6,676
Garfield Weston Foundation	6,250	–	6,250
Surrey County Council	–	2,114	2,114
Macmillan Cancer and Support	65,944	–	65,944
Hart District Council	–	2,500	2,500
Hants & Isle of Wight Community Foundation	–	13,660	13,660
Individual Donations	9,058	–	9,058
Other Donations	2,157	1,475	3,632
	<u>92,085</u>	<u>40,368</u>	<u>132,453</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Rushmoor Borough Council	7,000	–	7,000
Garfield Weston Foundation	8,750	–	8,750
Macmillan Cancer and Support	67,808	–	67,808
Farnborough Airport	–	4,000	4,000
National Lottery Fund	51,411	14,220	65,631
Hampshire County Council Adult Services	–	13,640	13,640
Individual Donations	40,364	–	40,364
Other Donations	1,993	–	1,993
	<u>177,326</u>	<u>31,860</u>	<u>209,186</u>

Individual donations include those raised from sponsored events, raffles and individual giving. In the year this also included voluntary donations given when online courses were provided during COVID restrictions.

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Healthy living and exercise courses provided	<u>49,973</u>	<u>49,973</u>	<u>778</u>	<u>778</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest	<u>34</u>	<u>34</u>	<u>54</u>	<u>54</u>

8. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Grants received under the covid job retention scheme	—	—	9,511	9,511
Covid business grants	<u>3,572</u>	<u>3,572</u>	<u>15,336</u>	<u>15,336</u>
	<u>3,572</u>	<u>3,572</u>	<u>24,847</u>	<u>24,847</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	137,760	29,120	166,880
Support costs	<u>47,152</u>	<u>9,998</u>	<u>57,150</u>
	<u>184,912</u>	<u>39,118</u>	<u>224,030</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable activities	108,537	25,345	133,882
Support costs	<u>47,582</u>	<u>5,615</u>	<u>53,197</u>
	<u>156,119</u>	<u>30,960</u>	<u>187,079</u>

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Charitable activities	166,880	51,599	218,479	181,787
Governance costs	–	5,551	5,551	5,292
	<u>166,880</u>	<u>57,150</u>	<u>224,030</u>	<u>187,079</u>

11. Analysis of support costs

	Total 2022 £	Total 2021 £
Staff costs	29,005	26,499
Premises	11,355	11,404
Communications and IT	5,265	5,241
General office	3,069	3,023
Finance costs	38	56
Governance costs	5,551	5,292
Professional fees	430	211
Sundry	743	189
Depreciation	<u>1,694</u>	<u>1,282</u>
	<u>57,150</u>	<u>53,197</u>

12. Net (expenditure)/income

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

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>1,694</u>	<u>1,282</u>

13. Auditors remuneration

	2022 £	2021 £
Fees payable for the audit of the financial statements	<u>5,670</u>	<u>5,292</u>

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	<u>155,221</u>	<u>150,377</u>

The average head count of employees during the year was 9 (2021: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Management	1	1
Fundraising and projects	<u>4</u>	<u>4</u>
	<u>5</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

16. Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2021	5,306
Additions	<u>1,642</u>
At 31 March 2022	<u>6,948</u>
Depreciation	
At 1 April 2021	2,326
Charge for the year	<u>1,694</u>
At 31 March 2022	<u>4,020</u>
Carrying amount	
At 31 March 2022	<u>2,928</u>
At 31 March 2021	<u>2,980</u>

17. Debtors

	2022	2021
	£	£
Trade debtors	11,577	11,297
Prepayments and accrued income	4,117	4,063
Other debtors	<u>2,539</u>	<u>2,375</u>
	<u>18,233</u>	<u>17,735</u>

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

18. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	4,125	1,048
Accruals and deferred income	136,863	39,238
Social security and other taxes	2,493	2,426
Other creditors	595	702
	<u>144,076</u>	<u>43,414</u>

19. Deferred income

	2022	2021
	£	£
At 1 April 2021	27,577	46,692
Amount released to income	(24,452)	(32,348)
Amount deferred in year	123,037	13,233
	<u>126,162</u>	<u>27,577</u>

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	<u>144,506</u>	<u>145,664</u>	<u>(184,912)</u>	<u>1,000</u>	<u>106,258</u>

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	<u>96,720</u>	<u>203,005</u>	<u>(156,119)</u>	<u>900</u>	<u>144,506</u>

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

20. Analysis of charitable funds (continued)

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Hampshire County Council Adult Services					
Peer Support	—	4,548	(4,548)	—	—
Futures Bright	—	7,065	(7,065)	—	—
How are you today?	—	3,006	(3,006)	—	—
Rushmoor Borough Council- Rushmoor Lottery Community Fund	—	1,000	—	(1,000)	—
North East Hants & Farnham CCG Innovation Conference	—	5,000	(5,000)	—	—
Hants & Isle of Wight Community Foundation: #Iwill fund	—	2,855	(2,855)	—	—
National Emergencies Trust	—	5,000	(5,000)	—	—
We're All Together fund	—	5,000	(5,000)	—	—
Recovery Fund	—	805	(805)	—	—
Surrey County Council Forces Connect South East Veterans Hubs	—	2,114	(2,114)	—	—
Hart District Council- Community Connections	—	2,500	(2,500)	—	—
Rushmoor Voluntary Services	—	625	(625)	—	—
Farnborough Lions	—	600	(600)	—	—
The Quakers	—	250	—	—	250
	<u>—</u>	<u>40,368</u>	<u>(39,118)</u>	<u>(1,000)</u>	<u>250</u>

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Farnborough Airport The National Lottery Community Fund- Namaste Everybody	–	4,000	(4,000)	–	–
Hampshire County Council Adult Services- Stronger Together	–	14,200	(13,320)	(900)	–
Hampshire County Council Adult Services- Peer Support	–	3,188	(3,188)	–	–
	–	10,452	(10,452)	–	–
	<u>–</u>	<u>31,860</u>	<u>(30,960)</u>	<u>(900)</u>	<u>–</u>

Accounts

COMPANY REGISTRATION NUMBER: 05164230
CHARITY REGISTRATION NUMBER: 1105381

**Rushmoor Healthy Living
Company Limited by Guarantee
Financial Statements
31 March 2021**



Rushmoor Healthy Living
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2021

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Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name Rushmoor Healthy Living

Charity registration number 1105381

Company registration number 05164230

Principal office and registered office 5 Alexandra Terrace
Alexandra Road
Aldershot
GU11 3HU
Hampshire

The trustees

B McNeill	Chair
C Free	Deputy Chair
C Slatter	Secretary
J Salaja	Treasurer
L Seling-Mabo	
O Dix	
L O'Neil	
P Beattie	
M Bareham	

Auditor TTCA Ltd
Chartered Accountants & Statutory Auditor
269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

Structure, governance and management

The Company was incorporated under the Companies Act on 28 June 2004 and has been registered as a charity since 9 August 2004. Each member has undertaken to contribute £1 in the event of the Company being insolvent on winding up. As a Charitable Company limited by guarantee, the governing document is the Memorandum and Articles of Association dated 28 June 2004.

Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Structure, governance and management *(continued)*

Governance Structure

The Governance Structure consists of a Board and a number of sub-committees.

The current Board of Trustees consists of re-elected members in line with the constitution and new members elected onto the Board. At the annual general meeting, the number of the Trustees as is nearest to one third shall retire and shall immediately be eligible for re-election without nomination. An induction process is in place for all new Board members which includes learning about the background to the Company, as well as outlining their role and responsibilities, the ethos of the Company and their conduct at meetings.

None of the Directors have any beneficial interest in the Company.

The company employs a total of eight staff. Jim Ruddy, Chief Executive Officer heads the team that includes a Fundraising Manager, a Monitoring and Evaluation Officer, Finance Officer and 4 Project Officers who deliver various projects and activities. The projects are a mixture of grant funded directly commissioned and self-funded services

Objectives and activities

Objectives and activities

The Charity's objectives continue to be the promotion of good physical and mental health and wellbeing throughout Hampshire, Surrey, Berkshire and beyond. We achieve those objects by delivering community based solutions and co-designed services to those suffering health and social inequalities and working with health professionals to encourage behavioural change and achieving meaningful outcomes for individuals and communities.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake. We are satisfied that all our activities support our charitable object and that consideration is given to the fulfilment of these objects when new activities are considered.

All our activities address some or all of the following subjects which form part of RHL's charitable objects: health, emotional wellbeing, the relief of poverty and education.

A fuller description of each of our activities can be found later in the notes to the financial statements.

Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Achievements and performance

2020/21 was dominated by the Covid pandemic – probably the most challenging times for everybody and especially charities. Normal life went out of the window as we had to adjust to lockdowns, losing loved ones and the race for a vaccine. The whole landscape changed on March 23rd 2020.

We were faced with challenges we had never seen before. How would we deliver our services? How would we survive financially and most importantly, how would we protect our families and ourselves? Vaccines were a long way off and the whole world held its breath.

A truly testing time but we were very quick off the mark and immediately started planning. We made the decision immediately to work from home, equipping our staff to do so. We set about looking to switch our services from face to face to online delivery. We contacted our service users and commissioners detailing our plans and asked for their support and patience. By the time the first lockdown was announced on 23rd March 2020, we had ceased office working and produced an emergency plan for covid. It was obvious the 3 weeks of lockdown was going to be much longer – the statistics were pretty damning so we planned for a long-term lockdown.

We took a three-pronged approach: Finance, how do we raise funds to enable us to continue; Service Users – what could we do to support them during the testing times ahead; Services – how could we continue to deliver our health and wellbeing services going during a pandemic and full lockdowns?

The government announced several schemes to help businesses and charities like furlough for staff, rate relief for buildings and organisations such as the National Lottery announced funding available to enable charities to help service users with their physical and mental health during the pandemic. Our fundraising team concentrated on making sure we maximised our income to help us survive and continue the important work we deliver.

We have a large amount of service users using our services and we told them how we would continue to help them. Phone calls to check they are ok, setting up of a forum for them to talk about problems and offers of support and advising them how technology could help them during the crisis. We looked at ways we could help introduce technology to households who either did not use it or could not use through lack of understanding. We worked with other charities to help donate laptops and rang service users to help them set up email, teams and Zoom and told them how they could use IT to stay connected with relatives and friends, we also ran sessions about IT fraud, how to spot a scam and how to block or report these.

We looked at which services we could switch online. We started with trial exercise classes which were an immediate success. We offered them for free but our users were incredibly generous and made donations and some even continued their direct debits for classes purely to support us. We created online forums and chatrooms including a new project to support those who were disabled or suffering from long term conditions called "How are You Today." The idea was that peer support would help others to understand they are not alone and exchange stories, experiences and tips on how others found solutions to their anxieties and worries.

A highlight of the year was the introduction of our "Boredom Busters" pages – tips and advice of how to keep safe. Help available and how to get it. Online classes and how to access. Quiz's, puzzles, clips from theatre performances. A forum to talk to each other. Details of our "Lonely and Isolated" phonenumber where users could nominate relatives or friends that may be vulnerable that we could ring and simply ask "Are you Ok?"

Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

As a lockdown lifted we were faced with conflicting government advice regarding resumption of face to face activities. The Board met to risk assess this option and after considering government and Public Health advice we trialled a resumption of a limited number of activities under very strict Covid safe procedures and environment. We also continued online as we suspected these freedoms may be short lived – we were right as lockdowns kept coming and it was obvious covid was not going away. We felt we managed a very difficult process well putting our staff and service users' safety first

We were also faced with an office move in July 2020 as our lease expired at our existing property. It was particularly challenging considering the restrictions in travel and movement, but was achieved in Covid safe conditions in a timely manner

The above is just a photo snap of what happened in this dramatic year. The bottom line is that we did not just survive, but actually thrived, returning a healthy surplus against all the odds. However, we are still living in the grips of covid with most of the finance support now gone. Our surplus for 2020/21 will be needed to support us in 2021/22 as we hopefully emerge from covid and face a very different world from 2019/20. We believe this to be a prudent approach.

Our services during 2020/21

Exercise classes: twenty-five classes per week including specialist classes such as Cardiac Rehab and Pulmonary Maintenance as well as Seated Pilates and Health Circuits with over 18,000 attendances per year. Switched online during 2020/21 using Zoom.

Macmillan Cancer Educator Project South Reading and extended to Berkshire West:

This ground-breaking project started in February 2017 and was initially aimed at raising awareness and providing education about cancer in South Reading that has a history of non-engagement, a large BAME population, high levels of deprivation and a low take up of cancer screening programmes. We have brought diverse communities together through our awareness sessions and have trained over 25 Cancer Champions. The project has evolved (with new funding) to expand across Berkshire West CCG area with Royal Berkshire Hospital joining Macmillan as a key partner. Our trained Cancer Champions are now deployed over the region to help support those living with cancer as well as continuing to educate communities about cancer, its signs and how to access treatment. Take up of cancer screening programmes are increasing greatly in the areas where Champions are deployed. The Champion programme is growing all the time and already we are seeing signs of better engagement, less "non-responders" and a higher take-up of cancer services.

There was a change of emphasis during covid as one to one interventions were impossible. Our Cancer Champions worked with their various communities using Zoom and teams and telephone. Their support to cancer patients was nothing short of miraculous, comforting, listening and helping to access cancer services throughout the lockdowns.

Diabetes Structured Education (NE Hants and Farnham CCG): programme for living with Diabetes:

Class based education attended by Nepalis living with Diabetes, helping them to live longer, reducing hospital admissions and GP appointments. Suspended during Covid. Instead, we used our trained Diabetes Champions to spread important covid messages and were deployed to help with vaccination programmes amongst BAME and deprived communities who were deemed most at risk, yet with the lowest take-up of vaccines.

Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Specialised Classes for Disabled Service Users: (Disability Initiative):

Based in Camberley at DI's premises, specially designed yoga and seated classes for wheelchair users that helps them with mobility, strength and suppleness. Initially suspended but returned during lockdown breaks.

"Namaste Everybody!" (Funded by National Lottery)

Reducing loneliness and isolation in older Nepalese Community in Rushmoor by participation, engagement, and education. A weekly programme of events to improve confidence, self-belief, and self-esteem. Improve English through singing and "street English" classes (at a level they can engage with – ESOL classes are too complex for many), learn and talk about British customs, exercise through dance and vigorous workouts and get together sessions to discuss needs, aspirations, frustrations – anything they want! Progress measured through individual support plans, case reviews, registers, case studies, individual and group feedback. These are incredibly popular and well attended.

Strong Together – (Funded by Hampshire County Council):

A project to bring older Nepalis together to develop a social programme through engagement. Service user led solution to problems they face including social care issues when they become less able. Reduce isolation and loneliness through participation, remaining active and building resilience to deal with future issues. Establish a sustainable programme that will fund itself after funding ends.

RHL Volunteers (funded by RHL):

We have built up a small army of volunteers who help us to deliver projects, help at events and deliver some of our work. We have over fifty-five trained Cancer Champions (30 Rushmoor, 25 South Reading / Berkshire West), ten mental health first aid trained volunteers, 2 Diabetes lay trainers and many more individuals who support our health check programme, Diabetes Self-Help group, Cancer Self-Help group and an English Teacher who helps at our Nepali socials. Many were deployed to get Covid messages and vaccine information across to "hard to reach" communities.

I Will: (funded by Hants and Isle of Wight Foundation)

Intergenerational project working with young Nepalis to develop volunteering opportunities supporting older Nepalis and enabling them to help improve the health, quality of life or access to services for the older Nepali community. to get young Nepalis to mix with and support older Nepalis that will benefit both groups young and old Nepalis leading to volunteer opportunities. Suspended during covid as it involved using young Nepali students. Restarted later in 2021.

Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Financial review

The results for the year and the Charity's financial position at the year end are set out on pages 12 and 13 of the financial statements.

The financial statements report the financial support received from various funders who support RHL to make such a valuable contribution to local communities.

The value of funds carried forward at 31 March 2021 amount to £144,506 which are all unrestricted.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Overview of Results

The results show that Rushmoor Healthy Living has maintained a strong operating position, with a surplus on funds for the year amounting to £47,786. Changes continue to be implemented by the Board to ensure Rushmoor Healthy Living is best placed to meet future market changes.

Over the last five years, Rushmoor Healthy Living has maintained a strong cash base throughout and ended the year with £167,205 carried forward

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Rushmoor Healthy Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Auditor

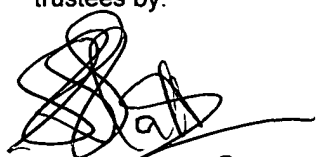
Each of the persons who is a trustee at the date of approval of this report confirms that:

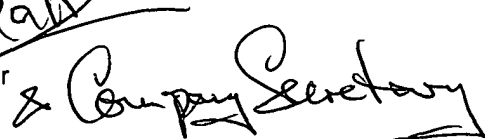
- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

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

The trustees' annual report was approved on 2 December 2021 and signed on behalf of the board of trustees by:


C Slatter
Trustee


Company Secretary

Rushmoor Healthy Living

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rushmoor Healthy Living

Year ended 31 March 2021

Opinion

We have audited the financial statements of Rushmoor Healthy Living (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Rushmoor Healthy Living

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rushmoor Healthy Living

(continued)

Year ended 31 March 2021

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

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

Rushmoor Healthy Living

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rushmoor Healthy Living

(continued)

Year ended 31 March 2021

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the directors and other management (as required by auditing standards), the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly the company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies legislation), distributable profits legislation and taxation legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly, the company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statement, for instance through the imposition of fines or litigation. We indemnified areas as those most likely to have such an effect: anti bribery and certain aspects of company legislation. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any.

Rushmoor Healthy Living

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rushmoor Healthy Living

(continued)

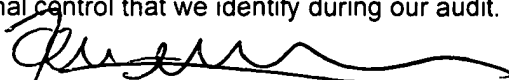
Year ended 31 March 2021

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatement in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or 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, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.


Thomas McManners ACA Bsc ACMI (Senior Statutory Auditor)

For and on behalf of

TTCA Ltd

Chartered accountants & statutory auditor

269 Farnborough Road

Farnborough

Hampshire

GU14 7LY

2 December 2021

Rushmoor Healthy Living

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	177,326	31,860	209,186	160,211
Charitable activities	6	778	–	778	95,530
Investment income	7	54	–	54	257
Other income	8	24,847	–	24,847	–
Total income		<u>203,005</u>	<u>31,860</u>	<u>234,865</u>	<u>255,998</u>
Expenditure					
Expenditure on charitable activities	9,10	156,119	30,960	187,079	251,768
Total expenditure		<u>156,119</u>	<u>30,960</u>	<u>187,079</u>	<u>251,768</u>
Net income		<u>46,886</u>	<u>900</u>	<u>47,786</u>	<u>4,230</u>
Transfers between funds		900	(900)	–	–
Net movement in funds		<u>47,786</u>	<u>–</u>	<u>47,786</u>	<u>4,230</u>
Reconciliation of funds					
Total funds brought forward		96,720	–	96,720	92,490
Total funds carried forward		<u>144,506</u>	<u>–</u>	<u>144,506</u>	<u>96,720</u>

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

The notes on pages 14 to 21 form part of these financial statements.

Rushmoor Healthy Living
Company Limited by Guarantee
Statement of Financial Position
31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	16	2,980	610
Current assets			
Debtors	17	17,735	23,131
Cash at bank and in hand		167,205	131,541
		<u>184,940</u>	<u>154,672</u>
Creditors: amounts falling due within one year	18	43,414	58,562
Net current assets		<u>141,526</u>	<u>96,110</u>
Total assets less current liabilities		<u>144,506</u>	<u>96,720</u>
Net assets		<u>144,506</u>	<u>96,720</u>
Funds of the charity			
Unrestricted funds		144,506	96,720
Total charity funds	20	<u>144,506</u>	<u>96,720</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 2 December 2021, and are signed on behalf of the board by:


C Slater
Trustee


Company Secretary

The notes on pages 14 to 21 form part of these financial statements.

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 5 Alexandra Terrace, Alexandra Road, Aldershot, GU11 3HU, Hampshire.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 33% straight line
Fixtures and fittings	- 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by guarantee

Each member has undertaken to contribute £1 in the event of the Company being insolvent on winding up.

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Rushmoor Borough Council	7,000	–	7,000
Garfield Weston Foundation	8,750	–	8,750
Macmillan Cancer and Support	67,808	–	67,808
Farnborough Airport	–	4,000	4,000
National Lottery Community Fund	51,411	14,220	65,631
Hampshire County Council Adult Services	–	13,640	13,640
Individual Donations	40,364	–	40,364
Other Donations	1,993	–	1,993
	<u>177,326</u>	<u>31,860</u>	<u>209,186</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Rushmoor Borough Council	7,000	–	7,000
North East Hants & Farnham CCG	12,116	–	12,116
Garfield Weston Foundation	15,000	–	15,000
Macmillan Cancer and Support	71,349	–	71,349
Farnborough Airport	–	4,000	4,000
Hants & Isle of Wight Community Foundation	–	10,565	10,565
National Lottery Community Fund	–	32,555	32,555
Hampshire County Council Adult Services	–	1,812	1,812
Individual Donations	2,742	–	2,742
Other Donations	2,472	600	3,072
	<u>110,679</u>	<u>49,532</u>	<u>160,211</u>

Individual donations include those raised from sponsored events, raffles and individual giving. In the year, this also included voluntary donations given when online courses were provided during COVID restrictions.

6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Healthy living and exercise courses provided	<u>778</u>	<u>778</u>	<u>95,530</u>	<u>95,530</u>

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

7. Investment income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest	<u>54</u>	<u>54</u>	<u>257</u>	<u>257</u>

8. Other income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Grants received under the covid job retention scheme	9,511	9,511	—	—
Covid business grants	<u>15,336</u>	<u>15,336</u>	<u>—</u>	<u>—</u>
	<u>24,847</u>	<u>24,847</u>	<u>—</u>	<u>—</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Charitable activities	108,537	25,345	133,882
Support costs	<u>47,582</u>	<u>5,615</u>	<u>53,197</u>
	<u>156,119</u>	<u>30,960</u>	<u>187,079</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Charitable activities	153,186	36,156	189,342
Support costs	<u>49,895</u>	<u>12,531</u>	<u>62,426</u>
	<u>203,081</u>	<u>48,687</u>	<u>251,768</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021	Total funds 2020
	£	£	£	£
Charitable activities	133,882	47,905	181,787	245,402
Governance costs	<u>—</u>	<u>5,292</u>	<u>5,292</u>	<u>6,366</u>
	<u>133,882</u>	<u>53,197</u>	<u>187,079</u>	<u>251,768</u>

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

11. Analysis of support costs

	Total 2021 £	Total 2020 £
Staff costs	26,499	30,330
Premises	11,404	15,120
Communications and IT	5,241	5,042
General office	3,023	3,742
Finance costs	56	217
Governance costs	5,292	6,366
Professional fees	211	692
Sundry	189	682
Depreciation	1,282	235
	<u>53,197</u>	<u>62,426</u>

12. Net income

Net income is stated after charging:

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>1,282</u>	<u>235</u>

13. Auditors remuneration

	2021 £	2020 £
Fees payable for the audit of the financial statements	<u>5,292</u>	<u>5,292</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	<u>150,377</u>	<u>150,877</u>

The average head count of employees during the year was 8 (2020: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Management	1	1
Fundraising and projects	<u>4</u>	<u>4</u>
	<u>5</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

16. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Total £
Cost			
At 1 April 2020	6,308	31,700	38,008
Additions	–	3,652	3,652
Disposals	(6,308)	(30,046)	(36,354)
At 31 March 2021	<u>–</u>	<u>5,306</u>	<u>5,306</u>
Depreciation			
At 1 April 2020	6,308	31,090	37,398
Charge for the year	–	1,282	1,282
Disposals	(6,308)	(30,046)	(36,354)
At 31 March 2021	<u>–</u>	<u>2,326</u>	<u>2,326</u>
Carrying amount			
At 31 March 2021	<u>–</u>	<u>2,980</u>	<u>2,980</u>
At 31 March 2020	<u>–</u>	<u>610</u>	<u>610</u>

17. Debtors

	2021 £	2020 £
Trade debtors	11,297	20,197
Prepayments and accrued income	4,063	2,934
Other debtors	2,375	–
	<u>17,735</u>	<u>23,131</u>

18. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	1,048	2,848
Accruals and deferred income	39,238	52,254
Social security and other taxes	2,426	2,701
Other creditors	702	759
	<u>43,414</u>	<u>58,562</u>

19. Deferred income

	2020 £	2020 £
At 1 April	46,692	45,220
Amount released to income	(32,348)	(45,220)
Amount deferred in year	13,233	46,692
At 31 March	<u>27,577</u>	<u>46,692</u>

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	<u>96,720</u>	<u>203,005</u>	<u>(156,119)</u>	<u>900</u>	<u>144,506</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
General funds	<u>92,490</u>	<u>206,466</u>	<u>(203,081)</u>	<u>845</u>	<u>96,720</u>

Restricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Farnborough Airport	–	4,000	(4,000)	–	–
The National Lottery					
Community Fund-					
Namaste Everybody	–	14,220	(13,320)	(900)	–
Hampshire County					
Council Adult Services-					
Stronger Together	–	3,188	(3,188)	–	–
Hampshire County					
Council Adult Services-					
Peer Support	–	10,452	(10,452)	–	–
	<u>–</u>	<u>31,860</u>	<u>(30,960)</u>	<u>(900)</u>	<u>–</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
Farnborough Airport	–	4,000	(4,000)	–	–
Mrs Phillips Will Fund		600	(600)	–	–
Business Supporting Old					
People (HIWCF)	–	362	(362)	–	–
Tampon Tax Community					
Fund (HIWCF)	–	8,058	(8,058)	–	–
The National Lottery					
Community Fund-					
Namaste Everybody	–	32,555	(31,710)	(845)	–
Hampshire County					
Council Adult Services-					
Stronger Together	–	1,812	(1,812)	–	–
#Iwill fund (HIWCF)	–	2,145	(2,145)	–	–
	<u>–</u>	<u>49,532</u>	<u>(48,687)</u>	<u>(845)</u>	<u>–</u>