

**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

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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

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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.

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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.

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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

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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

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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	<u>184,912</u>	<u>39,118</u>	<u>224,030</u>	<u>187,079</u>
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
		<u>247,656</u>	<u>184,940</u>
Creditors: amounts falling due within one year	18	144,076	43,414
Net current assets		<u>103,580</u>	<u>141,526</u>
Total assets less current liabilities		<u>106,508</u>	<u>144,506</u>
Net assets		<u>106,508</u>	<u>144,506</u>
Funds of the charity			
Restricted funds		250	—
Unrestricted funds		<u>106,258</u>	<u>144,506</u>
Total charity funds	20	<u>106,508</u>	<u>144,506</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 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>