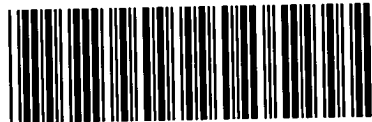


COMPANY REGISTRATION NUMBER: 05164230
CHARITY REGISTRATION NUMBER: 1105381

**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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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 Nepal's 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 McManiflers ACA BSc 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