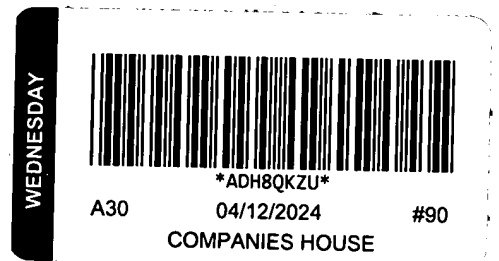


COMPANY REGISTRATION NUMBER: 05164230  
CHARITY REGISTRATION NUMBER: 1105381

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



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

---

	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent auditor's report to the members	<b>7</b>
Statement of financial activities (including income and expenditure account)	<b>12</b>
Statement of financial position	<b>13</b>
Notes to the financial statements	<b>14</b>

---

# **Rushmoor Healthy Living**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2024**

---

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

#### **Reference and administrative details**

**Registered charity name** Rushmoor Healthy Living

**Charity registration number** 1105381

**Company registration number** 05164230

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

#### **The trustees**

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

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

#### **Structure, governance and management**

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

##### **Governance Structure**

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

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

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

---

# **Rushmoor Healthy Living**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2024**

---

#### **Objectives and activities**

##### **Objectives and activities**

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

##### **Public benefit**

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

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

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

# **Rushmoor Healthy Living**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2024**

---

#### **Achievements and performance**

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

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

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

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

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

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

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

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

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

# Rushmoor Healthy Living

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

---

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

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

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

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

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

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

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

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

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

---

# **Rushmoor Healthy Living**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2024**

---

#### **Financial review**

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

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

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

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

#### **Overview of Results**

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

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

#### **Trustees' responsibilities statement**

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

# **Rushmoor Healthy Living**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2024**

---

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

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

#### **Auditor**

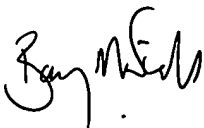
Each of the persons who is a trustee at the date of approval of this report confirms that:

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

#### **Small company provisions**

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

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



B McNeill  
Trustee



# **Rushmoor Healthy Living**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2024**

---

#### **Opinion**

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

In our opinion the financial statements:

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

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

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

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

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

# **Rushmoor Healthy Living**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2024**

---

#### **Other information**

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

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

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

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

#### **Matters on which we are required to report by exception**

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

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

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

# **Rushmoor Healthy Living**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2024**

---

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

# **Rushmoor Healthy Living**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2024**

---

#### **Auditor's responsibilities for the audit of the financial statements**

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

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

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

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

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

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

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

# **Rushmoor Healthy Living**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2024**

---

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

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

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



Thomas McManners ACA BSci (Senior Statutory Auditor)

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

3 October 2024

# Rushmoor Healthy Living

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

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

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

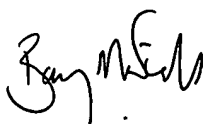
The notes on pages 14 to 22 form part of these financial statements.

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

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

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

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



B McNeill  
Trustee

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

# **Rushmoor Healthy Living**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2024**

---

#### **1. General information**

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

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

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

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

##### **Going concern**

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

##### **Disclosure exemptions**

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

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

##### **Judgements and key sources of estimation uncertainty**

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



# **Rushmoor Healthy Living**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2024**

---

#### **3. Accounting policies** *(continued)*

##### **Fund accounting**

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

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

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

##### **Incoming resources**

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

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

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

##### **Resources expended**

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

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

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

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

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

# **Rushmoor Healthy Living**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2024**

---

#### **3. Accounting policies** *(continued)*

##### **Tangible assets**

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

##### **Depreciation**

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

Fixtures and fittings                      -     33% straight line

##### **Impairment of fixed assets**

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

##### **Financial instruments**

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

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

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

#### **4. Limited by guarantee**

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

# Rushmoor Healthy Living

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 5. Donations and legacies

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

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

#### 6. Charitable activities

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

# Rushmoor Healthy Living

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 7. Investment income

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

#### 8. Expenditure on charitable activities by fund type

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

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

#### 9. Expenditure on charitable activities by activity type

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

# Rushmoor Healthy Living

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 10. Analysis of support costs

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

#### 11. Net income/(expenditure)

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

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

#### 12. Staff costs

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

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

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

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

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

#### 13. Trustee remuneration and expenses

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

# Rushmoor Healthy Living

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 14. Tangible fixed assets

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

#### 15. Debtors

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

#### 16. Creditors: amounts falling due within one year

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

#### 17. Deferred income

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

# Rushmoor Healthy Living

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 18. Analysis of charitable funds

##### Unrestricted funds

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

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

##### Restricted funds

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

# Rushmoor Healthy Living

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 18. Analysis of charitable funds *(continued)*

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

#### 19. Analysis of net assets between funds

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