

COMPANY REGISTRATION NUMBER: 05164230
CHARITY REGISTRATION NUMBER: 1105381

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

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

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Rushmoor Healthy Living

Company Limited by Guarantee

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

Year ended 31 March 2025

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

Reference and administrative details

Registered charity name Rushmoor Healthy Living

Charity registration number 1105381

Company registration number 05164230

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

The trustees

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

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

Structure, governance and management

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

Rushmoor Healthy Living

Company Limited by Guarantee

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

Year ended 31 March 2025

Structure, governance and management *(continued)*

Governance Structure

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

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

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

Objectives and activities

Objectives and activities

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

Public benefit

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

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

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

Rushmoor Healthy Living

Company Limited by Guarantee

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

Year ended 31 March 2025

Achievements and performance

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

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

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

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

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

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

Exercise Classes:

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

Hampshire Active Health Programme

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

Cancer Champions Project South Reading and Berkshire West

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

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

Year ended 31 March 2025

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

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

Diabetes Structured Education (Frimley ICB):

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

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

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

How Are You Today (funded by National Lottery)

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

Be Healthy Be You (funded by National Lottery)

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

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

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

Year ended 31 March 2025

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

Come and Join US

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

RHL Volunteers

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

Financial review

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

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

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

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

Overview of Results

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

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

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Company Limited by Guarantee

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

Year ended 31 March 2025

Trustees' responsibilities statement

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

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

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

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

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

Auditor

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

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

Small company provisions

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

Rushmoor Healthy Living

Company Limited by Guarantee

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

Year ended 31 March 2025

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



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

Rushmoor Healthy Living

Company Limited by Guarantee

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

Year ended 31 March 2025

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Rushmoor Healthy Living

Company Limited by Guarantee

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

(continued)

Year ended 31 March 2025

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Rushmoor Healthy Living

Company Limited by Guarantee

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

(continued)

Year ended 31 March 2025

Responsibilities of trustees

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

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

Rushmoor Healthy Living

Company Limited by Guarantee

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

(continued)

Year ended 31 March 2025

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

Rushmoor Healthy Living

Company Limited by Guarantee

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

(continued)

Year ended 31 March 2025

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

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

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

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

4 December 2025

Rushmoor Healthy Living

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

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

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

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

Rushmoor Healthy Living
Company Limited by Guarantee
Statement of Financial Position

31 March 2025

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

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

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



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

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

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

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

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Disclosure exemptions

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

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

Judgements and key sources of estimation uncertainty

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

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Fund accounting

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

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

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

Incoming resources

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

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

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

Resources expended

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

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

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

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

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

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Tangible assets

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

Depreciation

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

IT and other equipment - 33% straight line

Impairment of fixed assets

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

Financial instruments

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

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

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

4. Limited by guarantee

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

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies

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

6. Charitable activities

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

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

7. Investment income

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

8. Expenditure on charitable activities by fund type

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

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

9. Expenditure on charitable activities by activity type

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

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

10. Analysis of support costs

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

11. Net income

Net income is stated after charging/(crediting):

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

12. Staff costs

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

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

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

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

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

13. Trustee remuneration and expenses

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

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Tangible fixed assets

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

15. Debtors

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

16. Creditors: amounts falling due within one year

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

17. Deferred income

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

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Analysis of charitable funds

Unrestricted funds

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

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

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Analysis of charitable funds *(continued)*

Restricted funds

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

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Analysis of charitable funds *(continued)*

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

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Analysis of net assets between funds

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

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