

RUSHMOOR HEALTHY LIVING
(A company limited by Guarantee)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2008

**RUSHMOOR HEALTHY LIVING
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2008
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RUSHMOOR HEALTHY LIVING
DIRECTORS REPORT
FOR THE YEAR ENDED 31 MARCH 2008

Reference and Administrative details

The directors present their annual report, together with the audited financial statements of the company for the year ended 31 March 2008.

The company is a charity registered with the Charity Commissioners and registered under the Companies Act 1985 as a company limited by guarantee. Each member has undertaken to contribute the sum of £1 in the event of the company being insolvent on winding up. The company is managed on behalf of the members by a board of directors. The day to day administration is under the control of a Chief Executive Officer.

Objectives and activities

The principal activity of the company continued to be the promotion of health and well-being in the borough of Rushmoor and the surrounding area through education and the provision of services to the community.

Structure, governance and management

The company employs a total of eight staff. Reporting to the Chief Executive is a full time Fundraising & Income Development Manager, two part time Programme Co-ordinators, two part time Programme Leaders, a part time general and finance Administrator and a part time Evaluation Officer. Between them, they are responsible for all operational matters, including the financing and management of programmes. The Chief Executive is responsible to the board of directors.

Directors

The names of the directors who served during the year are given on page 1 of these statements. All directors continue to provide their services to the management of the company free of charge. None of the directors had a material interest in any contract of significance to which the company was a party during the year. The current board of directors consists of original members chosen by the then three partner organisations (Rushmoor Borough Council, Hampshire County Council and Blackwater Valley & Hart PCT), re-elected members in line with the constitution and new members elected onto the Board. Each of Rushmoor Borough Council and Hampshire County Council are entitled under the memorandum and articles to appoint one director and remove any director they have appointed. At the second and each subsequent annual general meeting, the number of the directors as is nearest to one third shall retire and shall immediately be eligible for re-election without nomination.

Achievements and performance

Although income decreased by 11% to £320k, expenditure increased by 12% to £318k, with the net result that the value of our total assets remained almost static at £303k. The fall in income was due to the expected reduction in funds from the Big Lottery Fund as the project with them came to its natural end in November, having successfully achieved all of the project objectives. However, this had no detrimental effect on our activities delivered, and the income RHL earned through the delivery of activities rose by 319% to £59k due to the one year contract with Connexions and an increase in people attending our exercise classes. Employee costs rose only £5k to £136k, whilst expenditure on activities rose from £285k to £318k.

As part of our ongoing review process, the activities we delivered in 2007/08 changed from the previous year. Some reached the end of their funding, some were successful short term projects and some were discontinued because they no longer achieved their aims. Of particular note were our Fit 4 Life and Cook & Eat activities, plus the continued growth of our exercise classes, two of which were delivered business to business.

We currently have a good portfolio of activities to suit differing age groups, some address nutrition, some self esteem and some fitness, but they all share the common aim of improving the health of people in our community.

Financial review

The results for the period and the charity's financial position at the end of the year are set out on pages 6 to 14 of the financial statements.

The financial statements report the financial support received from the Big Lottery Fund, Rushmoor Borough Council, Hampshire PCT, Paul Hamlyn Foundation, Pfizer UK Foundation, South Central Connexions and others.

The value of funds carried forward at 31 March 2008 of £302,856 is made up of £74,176 restricted funds and £228,680 unrestricted funds. The unrestricted funds in the main represent the balance of partner contributions received from Hampshire County Council, Rushmoor Borough Council and Hampshire Primary Care Trust. The unrestricted fund has been designated specifically to support the health improvement programmes that are an integral part of the charity's objectives over the coming three years.

RUSHMOOR HEALTHY LIVING
DIRECTORS REPORT
FOR THE YEAR ENDED 31 MARCH 2008

Plans for the future

Delivering on our financial sustainability, strategy, and providing quality activities which benefit our community, remain our priorities and funds are in place to achieve the budgets in place for 2008/09. Rushmoor Healthy Living aims to generate funds to enable us to continue and develop services to both the community and businesses, as well as securing more contracts and continuing our successful track record with grant applications. We will also expand the geographic area in which we deliver these services. Our longer term objective is to secure premises, thereby creating a more sustainable business model and bringing us closer to one part of the community we serve.

Reserves policy

In line with Charity Commission requirements, the directors recognise the need to maintain reserves to ensure Rushmoor Healthy Living meets statutory and contractual obligations. Provision is made to ensure sufficient funds for the following contingencies:-

- staff redundancies
- sickness cover
- uninsured losses (e.g. excesses on professional indemnity and employment claims)
- late payment by funders

The directors also recognise the need for sufficient funds to continue in relation to existing programmes and to enable fresh initiatives in regard to the objectives of Rushmoor Healthy Living.

Taking account of these objectives it is the policy of Rushmoor Healthy Living to work towards maintaining reserves at a level equivalent to three months forecast running costs. The directors are satisfied that the General Reserve available at the year end of £228,680 satisfies the key elements of this policy and have designated the remaining free reserves for use as specified in the financial review section.

Risk Management

The finance committee regularly reviews risk management with input from the management team. A Risk Register has been established together with an associated action plan including responsibilities and deadlines for completion. Progress against the action plan will be reviewed in March each year and formally reported to the full board of directors.

Directors responsibilities

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus and deficit of the company for that period having regard to the substance of the reported transaction, in accordance with applicable law and UK generally accepted accounting principles or practice. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed subject to any material departures disclosed in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities. The directors are also responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

RUSHMOOR HEALTHY LIVING
DIRECTORS REPORT
FOR THE YEAR ENDED 31 MARCH 2008

Statement of disclosure to auditor

In the case of each of the persons who are directors at the time when this report is approved:-

a) so far as the directors are aware, there is no relevant information needed by the company's auditors in connection with the preparation of their report of which the company's auditors are unaware, and

b) each director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditors

A resolution will be proposed at the Annual General Meeting to re-appoint auditors for the coming year.

The above report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

This report was approved by the Committee on 22 September 2008.

.....
H.R. Deed (Chairman)

.....
W.L.J.T. Card (Chair of Finance Committee)

RUSHMOOR HEALTHY LIVING
INDEPENDENT AUDITORS' REPORT
TO THE SHAREHOLDERS OF RUSHMOOR HEALTHY LIVING

We have audited the financial statements on pages 6 to 14 for the year ended 31 March 2008 which have been prepared under the historical cost convention and the accounting policies set out on page 8.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the officers and auditors

As described on page 3 the directors are responsible for the preparation of the financial statements in accordance with relevant regulatory requirements and United Kingdom Accounting Standards.

It is our responsibility to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you whether in our opinion the information given in the directors' report is consistent with the financial statements.

In addition we report to you if, in our opinion, the company has not kept proper accounting records, if we have not received all the information and explanations required for our audit, or if the information specified by law regarding directors' remuneration and other transactions is not disclosed.

We read the directors report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularities or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard - Provisions Available for Small Entities, in the circumstances set out in note 14 to the financial statements.

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the company's affairs as at 31 March 2008 and of its incoming resources and application of resources for the year then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the directors' report is consistent with the financial statements.

Howard Lee, Fellows & Co.
Chartered Accountants
Registered Auditor

11-14 First Floor
Rushmoor Business Centre
19 Kingsmead
Farnborough
Hants
GU14 7SR

24 September 2008

RUSHMOOR HEALTHY LIVING
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2008

| INCOME AND EXPENDITURE | Note | Unrestricted funds £ | Restricted funds £ | Year ended 31 March 2008 Total funds £ | Year ended 31 March 2007 Total funds £ |
|---|-------------|-------------------------------------|-----------------------------------|---|---|
| Incoming Resources | | | | | |
| Donations | 3 | 37,257 | 207,850 | 245,107 | 334,450 |
| Other income | | 20,834 | 37,840 | 58,674 | 14,009 |
| Interest received | | 16,257 | - | 16,257 | 12,008 |
| Total Incoming Resources | | <u>74,348</u> | <u>245,690</u> | <u>320,038</u> | <u>360,467</u> |
| Resources Expended | | | | | |
| Charitable Expenditure | | | | | |
| Costs of activities in furtherance of the charity's objectives | 5 | 8,511 | 249,220 | 257,731 | 231,554 |
| Management and administration costs | 5 | 3,940 | 56,585 | 60,525 | 53,496 |
| Total resources expended | | <u>12,451</u> | <u>305,805</u> | <u>318,256</u> | <u>285,050</u> |
| Net realised incoming/(outgoing) resources (or net income/(expenditure)) for the year | 2 | 61,897 | (60,115) | 1,782 | 75,417 |
| Transfers between funds | | (47,054) | 47,054 | - | - |
| Value of funds brought forward | | 213,837 | 87,237 | 301,074 | 225,657 |
| Value of funds carried forward | | <u>228,680</u> | <u>74,176</u> | <u>302,856</u> | <u>301,074</u> |

The company made no recognised gains or losses during the year other than those detailed in the above statement.

The notes on pages 8 to 14 form part of these financial statements.

RUSHMOOR HEALTHY LIVING

BALANCE SHEET

AS AT 31 MARCH 2008

| | Note | £ | 2008 £ | £ | 2007 £ |
|---|----------|---------|-----------|---------|-----------|
| Fixed assets | 6 | | 848 | | 4,788 |
| Current assets | | | | | |
| Debtors | 7 | 6,829 | | 14,856 | |
| Cash at bank and in hand | | 301,510 | | 290,557 | |
| | | 308,339 | | 305,413 | |
| Creditors: amounts falling due within one year | | | | | |
| | 8 | (6,331) | | (9,127) | |
| Net current assets/(liabilities) | | | 302,008 | | 296,286 |
| Total assets less current liabilities | | | 302,856 | | 301,074 |
| Charitable funds | | | | | |
| Restricted funds | 10 | | 74,176 | | 87,237 |
| General reserve | 10 | | 228,680 | | 213,837 |
| | | | 302,856 | | 301,074 |

The above accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2007).

The notes on pages 8 to 14 form part of these accounts.

The financial statements were approved by the board of directors on 22 September 2008.

H.R. Deed (Chairman)

W.L.J.T. Card (Chair of finance committee)

**RUSHMOOR HEALTHY LIVING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2008**

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Companies Act 1985, as amended, and with applicable Accounting Standards and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2007) and the Charities Statement of Recommended Practice (revised 2005).

1.2 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided on all fixed assets at rates calculated to write off the cost of the assets over its expected useful life as follows:-

| | |
|----------------------|-------------------|
| Furniture & fittings | 33% straight line |
| Computer equipment | 33% straight line |

1.3 Operating leases

The company classifies the lease of offices as an operating lease; the title to the offices remains with the lessor and the useful economic life of the offices are considerably longer than the lease term of 5 years and 6 months. Rental charges are charged to the Statement of Financial Activities as they become payable.

1.4 Donations

Income from donations is included as income in the year in which it is receivable.

1.5 Taxation

The company is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

1.6 Pension

The pension costs charged in the financial statements represent the contributions payable by the company during the year in accordance with FRS 17.

1.7 Expended Resources

Expended resources are recognised in the period in which they are incurred. They are allocated to the particular activity where the cost relates directly to that activity.

- Charitable activities include expenditure associated with running the various activities and include direct costs only.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

1.8 Funds

Both restricted and general reserve funds form part of the budget for 2008/09.

Unrestricted funds are donations and other incoming resources receivable or generated for the objectives of the charity without further specified purpose and are available as general funds.

Designated funds are restricted funds earmarked by the directors for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund, together with a fair allocation of management and support costs.

1.9 Transfers

There is a policy entitled "Delegation of Authority to Chief Executive by the Board of Rushmoor Healthy Living" which covers the transfer policy in detail.

In order to use funds allocated for one purpose for an alternative purpose, Rushmoor Healthy Living first requires the authorisation of the funder to divert funds to the new activity. Once this authorisation is secured, the Chief Executive Officer can reallocate funds up to an agreed level. If the reallocation is above this level, Board approval is required.

**RUSHMOOR HEALTHY LIVING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2008**

2 Net realised incoming resources

| | Year ended 31 March 2008 | Year ended 31 March 2007 |
|---|---|---|
| | £ | £ |
| Net realised incoming resources is stated after charging: | | |
| Depreciation | 3,940 | 4,063 |
| Auditors' remuneration | 2,750 | 2,500 |
| Accountancy fees | 2,155 | 1,163 |

3 Donations

| | £ | £ | Year ended 31 March 2008 | Year ended 31 March 2007 |
|---|---------------------|-------------------|---|---|
| | Unrestricted | Restricted | £ Total | £ Total |
| Hampshire County Council Cllr Grant | - | 1,250 | 1,250 | 18,800 |
| Rushmoor Borough Council | 16,857 | 1,800 | 18,657 | 16,500 |
| Hampshire Primary Care Trust | 20,400 | - | 20,400 | 27,250 |
| Alfred Henry Goode Trust | - | 2,000 | 2,000 | 4,500 |
| Big Lottery Fund Grant - New Opportunities Fund | - | 93,248 | 93,248 | 204,870 |
| Big Lottery Fund Grant - Community Fund | - | 10,862 | 10,862 | 23,223 |
| Hampshire Teenage Pregnancy Partnership | - | 3,500 | 3,500 | 1,900 |
| Hampshire County Council Childrens Fund | - | 15,290 | 15,290 | 12,747 |
| Paul Hamlyn Foundation | - | 40,000 | 40,000 | - |
| Pfizer UK Foundation | - | 32,400 | 32,400 | - |
| N.E. Hampshire School Sports Partnership | - | 5,000 | 5,000 | - |
| Aldershot Regeneration Partnership | - | 2,000 | 2,000 | - |
| Zurich Municipal | - | 500 | 500 | - |
| South Central Connexions | - | - | - | 10,000 |
| Local Network Fund | - | - | - | 7,000 |
| Wavell School | - | - | - | 3,360 |
| Global Grants | - | - | - | 3,300 |
| Community Safety Partnership | - | - | - | 1,000 |
| | 37,257 | 207,850 | 245,107 | 334,450 |

4 Employee costs

| | Year ended 31 March 2008 | Year ended 31 March 2007 |
|-----------------------|---|---|
| | £ | £ |
| Wages and salaries | 124,105 | 118,076 |
| Social security costs | 10,428 | 10,749 |
| Pension costs | 1,868 | 1,868 |
| | 136,401 | 130,693 |

No employee was paid over £60,000 during the year.

Average monthly number of employees during the year was:

| | | |
|--|----------|----------|
| | 8 | 8 |
|--|----------|----------|

Directors emoluments during the year.

| | | |
|--|------------|------------|
| | nil | nil |
|--|------------|------------|

Directors expenses during the year.

| | | |
|--|------------|------------|
| | nil | nil |
|--|------------|------------|

**RUSHMOOR HEALTHY LIVING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2008**

2 Net realised incoming resources

| | Year ended 31 March 2008 | Year ended 31 March 2007 |
|---|---|---|
| | £ | £ |
| Net realised incoming resources is stated after charging: | | |
| Depreciation | 3,940 | 4,063 |
| Auditors' remuneration | 2,750 | 2,500 |
| Accountancy fees | 2,155 | 1,163 |

3 Donations

| | £ | £ | Year ended 31 March 2008 | Year ended 31 March 2007 |
|---|---------------------|-------------------|---|---|
| | Unrestricted | Restricted | £ Total | £ Total |
| Hampshire County Council Cllr Grant | - | 1,250 | 1,250 | 18,800 |
| Rushmoor Borough Council | 16,857 | 1,800 | 18,657 | 16,500 |
| Hampshire Primary Care Trust | 20,400 | - | 20,400 | 27,250 |
| Alfred Henry Goode Trust | - | 2,000 | 2,000 | 4,500 |
| Big Lottery Fund Grant - New Opportunities Fund | - | 93,248 | 93,248 | 204,870 |
| Big Lottery Fund Grant - Community Fund | - | 10,862 | 10,862 | 23,223 |
| Hampshire Teenage Pregnancy Partnership | - | 3,500 | 3,500 | 1,900 |
| Hampshire County Council Childrens Fund | - | 15,290 | 15,290 | 12,747 |
| Paul Hamlyn Foundation | - | 40,000 | 40,000 | - |
| Pfizer UK Foundation | - | 32,400 | 32,400 | - |
| N.E. Hampshire School Sports Partnership | - | 5,000 | 5,000 | - |
| Aldershot Regeneration Partnership | - | 2,000 | 2,000 | - |
| Zurich Municipal | - | 500 | 500 | - |
| South Central Connexions | - | - | - | 10,000 |
| Local Network Fund | - | - | - | 7,000 |
| Wavell School | - | - | - | 3,360 |
| Global Grants | - | - | - | 3,300 |
| Community Safety Partnership | - | - | - | 1,000 |
| | 37,257 | 207,850 | 245,107 | 334,450 |

4 Employee costs

| | Year ended 31 March 2008 | Year ended 31 March 2007 |
|-----------------------|---|---|
| | £ | £ |
| Wages and salaries | 124,105 | 118,076 |
| Social security costs | 10,428 | 10,749 |
| Pension costs | 1,868 | 1,868 |
| | 136,401 | 130,693 |

No employee was paid over £60,000 during the year.

Average monthly number of employees during the year was:

| | | |
|--|----------|----------|
| | 8 | 8 |
|--|----------|----------|

Directors emoluments during the year.

| | | |
|--|------------|------------|
| | nil | nil |
|--|------------|------------|

Directors expenses during the year.

| | | |
|--|------------|------------|
| | nil | nil |
|--|------------|------------|

**RUSHMOOR HEALTHY LIVING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2008**

5 Analysis of expenses over activities

| | Charitable activity £ | Governance costs £ | Year ended 31 March 2008 £ | Year ended 31 March 2007 £ |
|----------------------------|-----------------------------|--------------------------|-------------------------------------|-------------------------------------|
| <u>Unrestricted</u> | | | | |
| Contractor costs | 6,751 | - | 6,751 | 6,399 |
| Premises expenses | 1,760 | - | 1,760 | 1,115 |
| Depreciation | - | 3,940 | 3,940 | 4,063 |
| | <u>8,511</u> | <u>3,940</u> | <u>12,451</u> | <u>11,577</u> |
| <u>Restricted</u> | | | | |
| Employee costs | 113,795 | 22,606 | 136,401 | 130,693 |
| Miscellaneous | - | 639 | 639 | 212 |
| Activity materials | 5,557 | - | 5,557 | 3,424 |
| Contractor costs | 117,954 | - | 117,954 | 98,400 |
| Publicity | 2,163 | 90 | 2,253 | 1,733 |
| Recruitment costs | 1,297 | - | 1,297 | 1,412 |
| Rent | - | 13,536 | 13,536 | 12,958 |
| Insurance | - | 3,221 | 3,221 | 2,904 |
| Travel | 1,452 | 126 | 1,578 | 2,109 |
| Postage and stationery | 1,477 | 30 | 1,507 | 1,321 |
| Telephone | 2,873 | 59 | 2,932 | 3,022 |
| Professional fees | - | 2,260 | 2,260 | 1,769 |
| Audit fees | - | 2,750 | 2,750 | 2,500 |
| IT support | - | 4,507 | 4,507 | 3,322 |
| Cleaning | - | 510 | 510 | 469 |
| Premises expenses | 2,495 | - | 2,495 | 2,175 |
| Bank interest paid | - | 80 | 80 | 24 |
| Bank charges | - | 727 | 727 | 625 |
| Subscriptions | - | 384 | 384 | 374 |
| Training costs | 157 | 4,341 | 4,498 | 4,027 |
| Sundry governance costs | - | 719 | 719 | - |
| | <u>249,220</u> | <u>56,585</u> | <u>305,805</u> | <u>273,473</u> |
| | <u>257,731</u> | <u>60,525</u> | <u>318,256</u> | <u>285,050</u> |

Charitable activity and Governance costs are split according to time and resources spent on Rushmoor Healthy Living activities and management of the charity. These ratios are the same as those used when calculating full cost recovery costs and are regularly reviewed.

**RUSHMOOR HEALTHY LIVING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2008**

6 Tangible fixed assets

| | Total £ |
|-----------------------|--------------------|
| Cost | |
| At 1 April 2007 | 12,751 |
| Additions | - |
| At 31 March 2008 | 12,751 |
| Depreciation | |
| At 1 April 2007 | 7,963 |
| Charge for the year | 3,940 |
| At 31 March 2008 | 11,903 |
| Net book value | |
| At 31 March 2008 | 848 |
| At 31 March 2007 | 4,788 |

7 Debtors

| | 2008 £ | 2007 £ |
|---------------|-------------------|-------------------|
| Other debtors | 2,618 | 10,752 |
| Prepayments | 4,211 | 4,104 |
| | 6,829 | 14,856 |

8 Creditors: amounts falling due within one year

| | 2008 £ | 2007 £ |
|------------------------------|-------------------|-------------------|
| Other creditors | 1,300 | 1,922 |
| Accruals and deferred income | 5,031 | 7,205 |
| | 6,331 | 9,127 |

9 Transfers between funds

During the year, £47,054 was transferred from the unallocated unrestricted funds to the Core and programme support fund. This was so the unrestricted funds could be allocated and used in the most effective manner.

There were no transfers between funds during the year ended 31 March 2007.

**RUSHMOOR HEALTHY LIVING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2008**

10 Movements of funds

| | Fund balances brought forward £ | Incoming resources £ | Outgoing resources £ | Transfers between funds £ | Fund balances carried forward £ |
|------------------------------------|---|----------------------------|----------------------------|------------------------------------|---|
| <u>Unrestricted</u> | | | | | |
| Donations | 195,099 | 37,257 | (3,940) | (16,800) | 211,616 |
| Other income | 2,507 | 20,834 | (8,511) | (8,577) | 6,253 |
| Bank interest | 16,231 | 16,257 | - | (21,677) | 10,811 |
| | 213,837 | 74,348 | (12,451) | (47,054) | 228,680 |
| <u>Restricted</u> | | | | | |
| Core and programme support | 9,577 | 136,412 | (168,843) | 43,264 | 20,410 |
| Breakfast Clubs | - | 9,000 | (9,000) | - | - |
| Looking Good Feeling Good | 18,587 | 37,314 | (47,370) | 200 | 8,731 |
| Youth Mentoring | 12,050 | 751 | (12,801) | - | - |
| Healthy Arts | 3,862 | - | (1,352) | - | 2,510 |
| Physical Activity for Older Adults | 23,216 | 1,000 | (25,441) | 3,028 | 1,803 |
| Total Parents-Triffic Kids | 7,935 | 36,970 | (23,885) | - | 21,020 |
| Clever Kiosk | 237 | - | (405) | 168 | - |
| Healthy Living | 9,122 | 22,535 | (12,349) | 394 | 19,702 |
| Pride of Place | 2,651 | 1,708 | (4,359) | - | - |
| | 87,237 | 245,690 | (305,805) | 47,054 | 74,176 |
| Total funds | 301,074 | 320,038 | (318,256) | - | 302,856 |

The £74,176 carried forward represents grants not spent in 2007/08 which are restricted funds to be spent under the same headings in 2008/09. The Big Lottery Community Fund forms some of this total.

Donations include unrestricted funds from Rushmoor Borough Council and Hampshire Primary Care Trust.

Other income received in the year of £58,674 represents restricted income of £37,840 from contracts secured, and unrestricted income of £20,834 from participant fees, earned through the provision of various activities.

Core

Core costs are funded by the Big Lottery Fund, partner contributions, plus a portion of project grants where full cost recovery was included and include costs such as salaries and general running costs of Rushmoor Healthy Living.

Breakfast Clubs

Donations from Hampshire County Council Childrens Fund are used to improve children's nutrition, hydration, alertness and attendance at school.

Looking Good Feeling Good

Looking Good Feeling Good aims to bring young people and a healthy lifestyle together using a range of activities. This also has a positive effect on their self esteem.

The Big Lottery Fund (Community Fund) donated funds towards all activities in the programme. South Central Connexions also contracted Rushmoor Healthy Living to deliver two elements of the programme.

**RUSHMOOR HEALTHY LIVING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2008**

Youth Mentoring

Rushmoor Borough Council donated funds towards youth mentoring. In previous years, The Big Lottery Fund and South Central Connexions have also donated funds for this programme. This programme supports young people as they grow into adults by providing consistent and stable support via one-to-one mentoring.

Healthy Arts

Healthy Arts looks to enhance the quality of life for people in care homes by offering a variety of activities to stimulate individuals.

In previous years, The Big Lottery Fund, Garfield Weston Foundation and the Alfred Henry Goode Trust have all donated funds towards this programme.

Physical Activity for Older Adults

This programme promotes good health and independence by providing a range of activities including chair-based exercise, Tai Chi, Yoga, Pilates, Aerobics and Fit to Dance.

Hampshire County Council, Global Grants, Big Lottery Fund and Alfred Henry Goode Trust have all donated funds to various activities within this programme.

Clever Kiosk

This is a touch screen device providing information to the public about health related matters. The Big Lottery Fund donated funds for the upkeep of this service and our website.

Total Parents-Triffic Kids

This fund provides positive support for teenage parents through one to one mentoring and group education sessions. The Big Lottery Fund and the Paul Hamlyn Foundation have donated funds towards this programme. The Hampshire Teenage Pregnancy Partnership also donated funds towards this programme's support.

Healthy Living

This programme provides activities for people of all ages relating to exercise and well being. The Big Lottery Fund, Rushmoor Borough Council, Hampshire PCT, The Local Network Fund, Hampshire County Council and Pfizer UK Foundation all donated funds towards activities within this programme.

Pride of Place

This programme aims to create a sense of community and some exercise through gardening. In 2007/08 this programme focused on the 'make-over' of a communal garden.

11 Financial commitments

At 31 March 2008 the company had annual commitments under operating rent leases as follows:

| | 2008 | 2007 |
|----------------------|-------------|-------------|
| | £ | £ |
| Expiry date: | | |
| In two to five years | 3,458 | 6,707 |

£13,536 was charged for operating rent leases during the year (2007: £12,958).

**RUSHMOOR HEALTHY LIVING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2008**

12 Pension

The company operates a defined contribution scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £1,868 (2007: £1,868).

13 Controlling party

The ultimate controlling party is the board of directors of Rushmoor Healthy Living.

14 Auditors' Ethical Standards

In common with many businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.