

COMPANY REGISTRATION NUMBER: 05164230
CHARITY REGISTRATION NUMBER: 1105381

Rushmoor Healthy Living
Company Limited by Guarantee
Financial Statements
31 March 2018

Rushmoor Healthy Living
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2018

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Rushmoor Healthy Living

Company Limited by Guarantee

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

Year ended 31 March 2018

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 2018.

Reference and administrative details

Registered charity name	Rushmoor Healthy Living
Charity registration number	1105381
Company registration number	05164230
Principal office and registered office	Suite F, 5th Floor The Meads Business Centre Kingsmead Farnborough GU14 7SR Hampshire

The trustees

C Slatter	
J Glastonbury	
K Stuart	
O O'Dowd-Booth	
P Hurst	
C Hammond	(Appointed 7 February 2018)
A Dubarry	(Resigned 7 February 2018)
C Alborough	(Resigned 7 February 2018)
V Choumal	(Resigned 25 January 2018)

Auditor	TTCA Ltd Chartered accountant & statutory auditor 269 Farnborough Road Farnborough Hampshire GU14 7LY
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Structure, governance and management

The Company was incorporated under the Companies Act on 28 June 2004 and has been registered as a charity since 9 August 2004. Each member has undertaken to contribute £1 in the event of the Company being insolvent on winding up. As a Charitable Company limited by guarantee, the governing document is the Memorandum and Articles of Association dated 28 June 2004.

Rushmoor Healthy Living

Company Limited by Guarantee

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

Year ended 31 March 2018

Structure, governance and management *(continued)*

Governance Structure

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

The current Board of Directors consists of original members chosen by the two partner organisations Rushmoor Borough Council and Hampshire Country Council, re-elected members in line with the constitution and new members elected onto the Board. 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 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. 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 7 staff. Jim Ruddy, Chief Executive Officer heads the team that includes a Fundraising Manager, a Monitoring and Evaluation Officer and 3 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 health and well-being in Rushmoor and beyond through the delivery of Health Education and Health and Wellbeing services to all 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.

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

Year ended 31 March 2018

Achievements and performance

2017/18 was a ground-breaking time for RHL with more people taking part in our activities than ever before. We also broke new ground by starting a new Cancer education project in Berkshire as well as continuing to deliver services right across Hampshire.

There were challenges of course but we continue to engage and work with service users, partners and stakeholders to ensure our services are needed, relevant, up to date and provide great value for money. We are always looking to move forward and will continue to produce innovative ideas and services to meet people's health and wellbeing needs.

We see ourselves as a "Before" and "After" provider of health-related services. The before being prevention (of getting ill) and after being rehabilitation (following illness).

Our services range from specialist exercise classes to socials for elderly people to NHS Health Checks. All are aimed at improving people's lives by improving mental and physical health.

Service users are at the centre of everything we do. They help research, design and then participate in our programmes because they are the best people to tell us their needs, hopes, aspirations and what works and what does not work. We had over 23,000 attendances in 2017/18 at our classes, socials and rehabilitation sessions.

The financial year 2017/18 was certainly challenging but still a successful one for RHL. We managed to achieve a small surplus against a backdrop of central and local government cuts that increased the pressure right across the Third Sector. We had to review our projects and how they are funded while continuing to deliver innovative, quality and value for money services to communities. We have developed a funding strategy that is not reliant on one source and look to self-fund where we can as well as work with Trusts and Foundations, local and central government and donations from individuals and organisations.

We continue to work with key partners such as Hampshire County Council, NHS, Clinical Commissioning Groups, Macmillan Cancer Support, Army Covenant Fund, People's Health Trust and the Big Lottery delivering quality health related programmes bringing real outcomes to individuals and groups and encouraging behavioural changes that lead to long term mental and physical health improvements.

We achieved our three main targets in our Business Plan: remain economically sound, expand our services beyond Rushmoor (Aldershot and Farnborough) and increase the size of our audience.

We have developed models that address social inclusion, improve people's health and wellbeing (through education and participation) and reduce isolation and loneliness which can be replicated in any community anywhere in the country. We hope to expand further geographically so more people can benefit from these innovative models.

We have delivered over 30 different services and had over 23,000 attendances at our events/classes/sessions. This means our messages are reaching a huge audience, enhancing the health and wellbeing of service users and providing funders with incredible value for money. Our 2017/18 programmes included:

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

Year ended 31 March 2018

Exercise classes: 20 classes per week including specialist classes such as Cardiac Rehab and Pulmonary Maintenance as well as Pilates and Health Circuits with over 17,000 attendances per year.

Older Persons Support Grant (Hampshire County Council): Older persons activities including exercise and socials based in Rushmoor, Hart and Basingstoke where older people can meet, talk, have a cup of tea and offer peer support to others, attracting over 20,000 older persons per year at an average grant cost of £2.65 per person per year.

NHS Health Checks (Public Health Hampshire): deliver community-based health checks to 40-74 years olds in community settings across Hampshire. Over 2,100 checks delivered so far (project runs until 2019).

Macmillan Cancer Educator Project South Reading: This ground-breaking project started in February 2017 and is aimed at raising awareness and providing education about cancer in an area of Reading that has a history of non-engagement, a large BAME population, high levels of deprivation and a low take up of cancer screening programmes. We have brought several diverse communities together through our awareness sessions and have trained up more than 25 Cancer Ambassadors who will work inside their own communities offering practical help, support and education about cancer.

The Ambassador programme is growing all the time and already we are seeing signs of better engagement, less “non-responders” and a higher take-up of cancer services.

Awards for All (Big Lottery): development programme to design and establish more specialist exercise classes such as Seated Pilates and Cardiac Rehab. Classes up and running.

Diabetes Structured Education (NE Hants and Farnham CCG): programme for living with Diabetes aimed at Nepalis. Class based education attended by Nepalis living with Diabetes helping to live longer, reduced hospital admissions and GP appointments.

Specialised Classes for disabled: (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. Also, its great fun!

Nepali Socials (People's Health Trust): Socials and get together programme co-designed by Nepali Elderly promoting integration, independence and healthy living. Over 4,000 attendances each year.

Santander Discovery Grant: Programme aimed at Nepali women (and anyone whose first language is not English) to access employment by improving communications skills, improving confidence and self-belief as well as practical help with CVs, how to contact employers and what to expect at interview.

RHL Volunteers (funded by RHL): We have built up a small army of volunteers who help us to deliver projects, help at events and deliver some of our work. We have over 55 trained Cancer Ambassadors, 10 mental health first aid trained volunteers, 2 Diabetes lay trainers and many more individuals that support our Health Check programme, Diabetes Self-Help group, Cancer Self-Help group and, an English Teacher that helps at our Nepali socials. We are looking for funding to help manage these volunteers.

We continue to look for innovative solutions to not only address need but also develop models that can prevent need arising. We feel we achieved a huge amount in 2017/18 and want to achieve even more in 2018/19.

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

Year ended 31 March 2018

Financial review

The results for the year and the Charity's financial position at the year-end are set out on pages 11 and 12 of the financial statements.

The financial statements report the financial support received from various funders who support RHL to make such a valuable contribution to communities.

The value of funds carried forward as at 31 March 2018 are £563 restricted funds and £91,350 unrestricted funds. The unrestricted funds represent grants from organisations and some 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 and six month's expenditures. 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 £6,928. The overall position at the year-end showed an excess of income over expenditure of £513 considering spending on restricted and designated projects. Changes continue to be implemented by the Board to ensure RHL 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 £108,208 carried forward.

Trustees' responsibilities statement

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

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

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

Year ended 31 March 2018

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 29 June 2018 and signed on behalf of the board of trustees by:

C Slatter
Trustee

Rushmoor Healthy Living

Company Limited by Guarantee

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

Year ended 31 March 2018

Opinion

We have audited the financial statements of Rushmoor Healthy Living (the 'charity') for the year ended 31 March 2018 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 2018 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Rushmoor Healthy Living

Company Limited by Guarantee

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

(continued)

Year ended 31 March 2018

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 2018

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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.
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Rushmoor Healthy Living

Company Limited by Guarantee

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

Year ended 31 March 2018

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 accountant & statutory auditor
269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

29 June 2018

Rushmoor Healthy Living

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2018

			2018		2017
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	133,145	47,726	180,871	187,639
Charitable activities	6	71,338	–	71,338	64,217
Investment income	7	50	–	50	69
Total income		<u>204,533</u>	<u>47,726</u>	<u>252,259</u>	<u>251,925</u>
Expenditure					
Expenditure on charitable activities	8,9	<u>197,605</u>	<u>54,141</u>	<u>251,746</u>	<u>249,129</u>
Total expenditure		<u>197,605</u>	<u>54,141</u>	<u>251,746</u>	<u>249,129</u>
Net income and net movement in funds		<u>6,928</u>	<u>(6,415)</u>	<u>513</u>	<u>2,796</u>
Reconciliation of funds					
Total funds brought forward		<u>84,422</u>	<u>6,978</u>	<u>91,400</u>	<u>88,604</u>
Total funds carried forward		<u>91,350</u>	<u>563</u>	<u>91,913</u>	<u>91,400</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 13 to 20 form part of these financial statements.

Rushmoor Healthy Living
Company Limited by Guarantee
Statement of Financial Position
31 March 2018

	Note	2018 £	2017 £
Fixed assets			
Tangible fixed assets	15	–	156
Current assets			
Debtors	16	15,697	18,593
Cash at bank and in hand		108,208	96,972
		<u>123,905</u>	<u>115,565</u>
Creditors: amounts falling due within one year	17	<u>31,992</u>	<u>24,321</u>
Net current assets		<u>91,913</u>	<u>91,244</u>
Total assets less current liabilities		<u>91,913</u>	<u>91,400</u>
Net assets		<u>91,913</u>	<u>91,400</u>
Funds of the charity			
Restricted funds		563	6,978
Unrestricted funds		<u>91,350</u>	<u>84,422</u>
Total charity funds	19	<u>91,913</u>	<u>91,400</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 29 June 2018, and are signed on behalf of the board by:

C Slatter
Trustee

The notes on pages 13 to 20 form part of these financial statements.

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2018

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 Suite F, 5th Floor, The Meads Business Centre, Kingsmead, Farnborough, GU14 7SR, 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.

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 2018

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

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

3. Accounting policies *(continued)*

Tangible assets

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

Depreciation

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

Plant and machinery	-	33% straight line
Fixtures and fittings	-	33% straight line

Impairment of fixed assets

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

Financial instruments

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

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

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

4. Limited by guarantee

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

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Donations			
Hampshire County Council	32,819	35,016	67,835
Rushmoor Borough Council	7,000	–	7,000
North East Hants & Farnham CCG	11,037	–	11,037
Macmillan Cancer Support	62,945	–	62,945
People's Health Trust	3,075	10,049	13,124
TAG Farnborough Airport	2,000	–	2,000
Santander Discovery Foundation	3,143	1,612	4,755
The Broyst Foundation	2,000	–	2,000
Hants & Isle of Wight Community Foundation	–	1,049	1,049
Other Donations	9,126	–	9,126
	<u>133,145</u>	<u>47,726</u>	<u>180,871</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Donations			
Hampshire County Council	46,621	23,288	69,909
Rushmoor Borough Council	7,000	–	7,000
North East Hants & Farnham CCG	8,884	–	8,884
Army Covenant Fund	6,906	12,939	19,845
Sobell Foundation	5,000	–	5,000
Big Lottery Fund	–	7,821	7,821
Macmillan Cancer Support	30,183	–	30,183
People's Health Trust	6,448	16,902	23,350
TAG Farnborough Airport	2,000	–	2,000
Vanguard	4,919	–	4,919
Hants & Isle of Wight Community Foundation	100	1,528	1,628
Lloyds Bank Foundation	–	3,733	3,733
Other Donations	3,367	–	3,367
	<u>121,428</u>	<u>66,211</u>	<u>187,639</u>

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

6. Charitable activities

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Sale of goods/services as part of direct charitable activities	<u>71,338</u>	<u>71,338</u>	<u>64,217</u>	<u>64,217</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Bank interest	<u>50</u>	<u>50</u>	<u>69</u>	<u>69</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Charitable activity	140,259	49,325	189,584
Support costs	<u>57,346</u>	<u>4,816</u>	<u>62,162</u>
	<u>197,605</u>	<u>54,141</u>	<u>251,746</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Charitable activity	123,427	67,442	190,869
Support costs	<u>53,108</u>	<u>5,152</u>	<u>58,260</u>
	<u>176,535</u>	<u>72,594</u>	<u>249,129</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2018 £	Total fund 2017 £
Charitable activities	189,584	55,437	245,021	242,051
Governance costs	<u>–</u>	<u>6,725</u>	<u>6,725</u>	<u>7,078</u>
	<u>189,584</u>	<u>62,162</u>	<u>251,746</u>	<u>249,129</u>

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

10. Analysis of support costs

	Total 2018	Total 2017
	£	£
Staff costs	25,053	23,349
Premises	15,120	14,258
Communications and IT	6,198	5,083
General office	4,952	3,343
Human resources	229	1,397
Finance costs	800	759
Governance costs	6,727	7,078
Professional fees	2,353	2,147
Sundry	575	403
Depreciation	155	443
	<u>62,162</u>	<u>58,260</u>

11. Net income

Net income is stated after charging/(crediting):

	2018	2017
	£	£
Depreciation of tangible fixed assets	<u>156</u>	<u>443</u>

12. Auditors remuneration

	2018	2017
	£	£
Fees payable for the audit of the financial statements	<u>4,800</u>	<u>4,800</u>

13. Staff costs

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

	2018	2017
	£	£
Wages and salaries	<u>150,151</u>	<u>143,902</u>

The average head count of employees during the year was 8 (2017: 9). The average number of full-time equivalent employees during the year is analysed as follows:

	2018	2017
	No.	No.
Management	1	1
Fundraising and projects	5	8
	<u>6</u>	<u>9</u>

No employee received employee benefits of more than £60,000 during the year (2017: Nil).

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

14. Trustee remuneration and expenses

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

15. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Total £
Cost			
At 1 April 2017 and 31 March 2018	<u>6,308</u>	<u>30,855</u>	<u>37,163</u>
Depreciation			
At 1 April 2017	6,308	30,699	37,007
Charge for the year	—	156	156
At 31 March 2018	<u>6,308</u>	<u>30,855</u>	<u>37,163</u>
Carrying amount			
At 31 March 2018	<u>—</u>	<u>—</u>	<u>—</u>
At 31 March 2017	<u>—</u>	<u>156</u>	<u>156</u>

16. Debtors

	2018 £	2017 £
Trade debtors	12,239	15,576
Prepayments and accrued income	3,458	3,017
	<u>15,697</u>	<u>18,593</u>

17. Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	4,342	4,927
Accruals and deferred income	26,414	16,408
Social security and other taxes	1,236	2,986
	<u>31,992</u>	<u>24,321</u>

18. Deferred income

	2018 £	2017 £
At 1 April 2017	11,533	45,774
Amount released to income	(11,533)	(45,774)
Amount deferred in year	8,000	11,533
At 31 March 2018	<u>8,000</u>	<u>11,533</u>

Rushmoor Healthy Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2017	Income	Expenditure	Transfers	At 31 March 2018
	£	£	£	£	£
General funds	24,422	204,533	(197,605)	60,000	91,350
Development fund	60,000	–	–	(60,000)	–
	<u>84,422</u>	<u>204,533</u>	<u>(197,605)</u>	<u>–</u>	<u>91,350</u>

Restricted funds

	At 1 April 2017	Income	Expenditure	At 31 March 2018
	£	£	£	£
Hampshire County Council	3,658	35,016	(38,674)	–
Big Lottery Fund 'Awards for All'	458	–	(458)	–
The Wolfson Foundation	2,727	–	(2,164)	563
People's Health Trust	135	10,049	(10,184)	–
Hampshire & Isle of Wight Community Foundation	–	1,049	(1,049)	–
Santander Discovery Foundation	–	1,612	(1,612)	–
	<u>6,978</u>	<u>47,726</u>	<u>(54,141)</u>	<u>563</u>

20. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
Tangible fixed assets	–	–	–	156
Current assets	123,342	563	123,905	115,565
Creditors less than 1 year	(31,992)	–	(31,992)	(24,321)
Net assets	<u>91,350</u>	<u>563</u>	<u>91,913</u>	<u>91,400</u>