

**Charity Registration No. 1105381**

**Company Registration No. 05164230 (England and Wales)**

**RUSHMOOR HEALTHY LIVING  
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTORS' REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2012**

# RUSHMOOR HEALTHY LIVING

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Directors</b>	A Deane (Board Chair & Chair of Sustainability & Growth Committee) W L J T Card (Chair of Finance Committee) A J Dubarry C J Slatter (Chair of Human Resources) M Adebiyi A Burn H G Clanchy (Vice Chair) J Glastonbury (Vice Chair & Chair of Operational Effectiveness Committee) O O'Dowd-Booth D Quirk K Stuart
<b>Secretary</b>	W L J T Card
<b>Charity number</b>	1105381
<b>Company number</b>	05164230
<b>Registered office and business address</b>	Suite 9 The Meads Business Centre Kingsmead Farnborough Hampshire GU14 7SR
<b>Auditors</b>	HW 30 Camp Road Farnborough Hampshire GU14 6EW
<b>Bankers</b>	HSBC Bank plc 30 Princes Mead Shopping Centre Farnborough Hants GU14 6YB  CCLA Investment Management Limited COIF Charity Funds 80 Cheapside London EC2V 6DZ

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# RUSHMOOR HEALTHY LIVING

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# RUSHMOOR HEALTHY LIVING

## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 MARCH 2012

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The Directors present their report and accounts for the year ended 31 March 2012.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum & Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

#### Structure, governance and management

The Company is a Charity registered with the Charity Commissioners and registered under the Companies Act 2006, as a Company limited by guarantee. Each member has undertaken to contribute £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 Office, Anthony Docker.

The Company employs a total of 15 staff. Reporting to the Chief Executive is a team of nearly all part time staff, including a Business Development & Marketing Manager and a full time Operations Manager. Reporting to the Operations Manager are Activity Co-ordinators, Activity Leaders and an Activities Administrator, all having responsibility for delivering projects and activities according to funder requirements and up to the standard required by RHL. In addition there is a Finance Administrator and a Fundraiser who report to the Chief Executive. The Chief Executive is responsible to the Board of Directors.

#### Directors

The Directors who served during the year were:

A Deane (Board Chair & Chair of Sustainability & Growth Committee)

W L J T Card (Chair of Finance Committee)

A Cullen

(Resigned 17 January 2012)

H R Deed

(Resigned 9 November 2011)

A J Dubarry

C J Slatter (Chair of Human Resources)

M Adebiyi

A Burn

H G Clanchy (Vice Chair)

J Glastonbury (Vice Chair & Chair of Operational Effectiveness Committee)

B Knott

(Resigned 9 November 2011)

O O'Dowd-Booth

D Quirk

K Stuart

All Directors are also Trustees of the Charity. 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 two partner organisations (Rushmoor Borough Council and Hampshire County Council), 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 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.

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



# **RUSHMOOR HEALTHY LIVING**

## **DIRECTORS' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2012**

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#### **Objectives and activities**

The Charity's objects continue 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.

#### **Public benefit**

The Directors 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 objects and that consideration is given to the fulfillment 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, education. A fuller description of each of our activities can be found later in the notes to the financial statements.

#### **Achievements and performance**

Total incoming resources decreased by £23,982 compared with the previous year, mainly due to a 15% decrease in donations from public sector bodies and charitable trusts. However earned income increased by 33% reflecting the growth in our exercise classes.

Total expenditure fell by 1% through the tight management of all costs. Governance costs accounted for 2.4% of total expenditure.

Due to the reduction in unrestricted reserves, the Development Fund has been reduced to £89,520 in order that we can set aside sufficient funds to meet our contractual obligations.

2011/12, as predicted, was a difficult year and our performance reflected the reductions in public spending through grants, the changes in commissioning to bigger suppliers and the funding repercussions of the NHS restructure. However the social enterprise part of our business continues to grow, bringing in more unrestricted income.

Whilst not a big user of voluntary resources, RHL is steadily increasing our numbers of volunteers and would estimate that the financial value of this voluntary contribution to be in the region of some £80k in 2011/12.

#### **Financial review**

The results for the period and the Charity's financial position at the end of the year are set out on pages 7 to 8 of the financial statements.

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

The value of funds carried forward at 31 March 2012 of £209,436 is made up of £72,259 restricted funds, £47,657 unrestricted funds and £89,520 development funds. The unrestricted funds represent grants from organisations such as Rushmoor Borough Council 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 three years as detailed in subsequent paragraphs.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Directors 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.

# **RUSHMOOR HEALTHY LIVING**

## **DIRECTORS' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2012***

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### **Reserves policy**

As per our published Financial Reserves Policy, reserves have been set aside to cover statutory and contractual obligations and in line with Charity Commission guidelines, an amount has also been set aside to cover developments of public benefit which have been identified by the Board of Directors and are well advanced and kept under review. The current considerations are the acquisition of the premises and start up funding for new activities.

Therefore, of the £209,436 available at the year end, £89,520 remains in the Development Fund, £72,259 is restricted to specified expenditure and £47,657 represents unrestricted funds.

### **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 is reviewed each year and formally reported to the full Board of Directors.

### **Plans for the future**

RHL future plans are geared to achieve financial sustainability by continually increasing the income earned through selling services. The social enterprise model will enable it to be less reliant upon public sector funding and earn more unrestricted funds to re-invest in the charity delivering social benefit.

The general reserve enables RHL to set aside funds for future development as part of their strategic objectives, which form part of the three year rolling Business Plan.

### **Statement of Directors' responsibilities**

The Directors, who are also the Directors of Rushmoor Healthy Living for the purpose of company law, are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable Company for that year.

In preparing these accounts, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts 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.



# **RUSHMOOR HEALTHY LIVING**

## **DIRECTORS' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2012***

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### **Disclosure of information to auditors**

Each of the Directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information. The trustees are also responsible for ensuring that the assets are properly applied in accordance with Charity law.

### **Auditors**

A resolution proposing that HW be reappointed as auditors of the Company will be put to the trustees.

This report has been prepared in accordance with the special provisions relating to small Companies within Part 15 of the Companies Act 2006.

On behalf of the board of Directors

**W L J T Card (Chair Of Finance Committee)**

**Trustee**

Dated: 10 July 2012

**Company Registration No: 05164230**

**Charity Registration No: 1105381**

# **RUSHMOOR HEALTHY LIVING**

## **INDEPENDENT AUDITORS' REPORT**

### **TO THE MEMBERS OF RUSHMOOR HEALTHY LIVING**

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We have audited the financial statements of Rushmoor Healthy Living for the year ended 31 March 2012 set out on pages 7 to 20. The financial reporting framework that has been applied in their preparation is applicable law and Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of Directors and auditors**

As explained more fully in the Statement of Directors' responsibilities set out on page 3, the Directors, (who are also the trustees of Rushmoor Healthy Living 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the accounts**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on accounts**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2012 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 (applicable to smaller entities); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.



# **RUSHMOOR HEALTHY LIVING**

## **INDEPENDENT AUDITORS' REPORT (CONTINUED)**

### **TO THE MEMBERS OF RUSHMOOR HEALTHY LIVING**

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

We have nothing to report in respect of the following matters where 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Directors' Annual Report.

**Roslyn McFarlane (Senior Statutory Auditor)**  
**for and on behalf of HW**

16 August 2012

**Chartered Accountants and  
Statutory Auditor**

30 Camp Road  
Farnborough  
Hampshire  
GU14 6EW

# RUSHMOOR HEALTHY LIVING

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2012

		Unrestricted funds	Development funds	Restricted funds	Total 2012	Total 2011 as restated
	Notes	£	£	£	£	£
<b>Incoming resources from generated funds</b>						
Donations	2	62,014	-	177,665	239,679	281,862
Interest received		1,436	-	-	1,436	1,305
		63,450	-	177,665	241,115	283,167
Other incoming resources	3	73,526	-	122	73,648	55,578
<b>Total incoming resources</b>		<b>136,976</b>	<b>-</b>	<b>177,787</b>	<b>314,763</b>	<b>338,745</b>
<b>Resources expended</b>						
<b>Costs of generating funds</b>						
Costs of generating donations and legacies	4	13,759	-	25,746	39,505	40,979
<b>Charitable activities</b>						
Costs of activities in furtherance of the charity's objectives	4	173,079	480	137,010	310,569	312,213
Governance costs	4	8,572	-	-	8,572	9,079
<b>Total resources expended</b>		<b>195,410</b>	<b>480</b>	<b>162,756</b>	<b>358,646</b>	<b>362,271</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(58,434)</b>	<b>(480)</b>	<b>15,031</b>	<b>(43,883)</b>	<b>(23,526)</b>
Gross transfers between funds		60,000	(60,000)	-	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>1,566</b>	<b>(60,480)</b>	<b>15,031</b>	<b>(43,883)</b>	<b>(23,526)</b>
Fund balances at 1 April 2011		46,091	150,000	57,228	253,319	276,845
<b>Fund balances at 31 March 2012</b>	<b>16</b>	<b>47,657</b>	<b>89,520</b>	<b>72,259</b>	<b>209,436</b>	<b>253,319</b>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# RUSHMOOR HEALTHY LIVING

## BALANCE SHEET

**AS AT 31 MARCH 2012**

	Notes	2012 £	£	2011 £	£
<b>Fixed assets</b>					
Tangible assets	8		10,323		12,273
<b>Current assets</b>					
Debtors	9	21,942		27,138	
Cash at bank and in hand		204,099		236,665	
		<u>226,041</u>		<u>263,803</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(26,928)</u>		<u>(22,757)</u>	
<b>Net current assets</b>			199,113		241,046
<b>Total assets less current liabilities</b>			<u>209,436</u>		<u>253,319</u>
<b>Income funds</b>					
Restricted funds	14		72,259		57,228
Development funds	15		89,520		150,000
Unrestricted funds	13		47,657		46,091
			<u>209,436</u>		<u>253,319</u>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The accounts were approved by the Board on 10 July 2012

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

Company Registration No. 05164230  
Charity Registration No. 1105381



# RUSHMOOR HEALTHY LIVING

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 MARCH 2012

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#### 1 Accounting policies

##### 1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006 and Financial Reporting Standard for Smaller Entities (effective April 2008).

##### 1.2 Donations and class fees

Income from donations is included as income in the year in which it is receivable. Income from class fees is recognised in the financial year in which the class took place, with any element relating to future accounting periods being deferred.

##### 1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	33% straight line
Fixtures, fittings & equipment	33% straight line

It is company policy to only capitalise assets which cost £100 or more.

##### 1.4 Leasing and hire purchase commitments

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 more than the lease term of 4 years and 7 months. Rental charges are charged to the SOFA as they become payable.

##### 1.5 Pensions

The Charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

##### 1.6 Accumulated funds

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. The development fund has been specifically designated to support planned work for future years.

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.

Both the restricted and unrestricted reserve funds form part of the budget for 2012/13.

# **RUSHMOOR HEALTHY LIVING**

## **NOTES TO THE ACCOUNTS (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2012**

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#### **1 Accounting Policies**

**(continued)**

##### **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 and support costs.
- 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 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.

##### **1.9 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.

# RUSHMOOR HEALTHY LIVING

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2012

### 2 Donations

	Unrestricted funds £	Restricted funds £	Total 2012 £	Total 2011 £
Hampshire County Council	-	16,520	16,520	44,190
NHS Hampshire	-	36,000	36,000	55,530
Rushmoor Borough Council	9,500	23,800	33,300	23,000
Hampshire County Council Childrens Fund	-	5,000	5,000	6,000
Scottish Power	-	-	-	4,188
Natural England - Step into Nature	43,379	-	43,379	34,459
NHS Portsmouth	-	16,980	16,980	-
Ebico Trust	-	25,000	25,000	-
Rushmoor Voluntary Services	-	500	500	-
Alfred Henry Goode Trust	-	1,000	1,000	2,000
Big Lottery Fund	-	-	-	4,545
Hampshire Teenage Pregnancy Partnership	-	-	-	2,000
Pfizer	-	-	-	19,718
Other charitable donations	9,135	52,865	62,000	86,232
	<b>62,014</b>	<b>177,665</b>	<b>239,679</b>	<b>281,862</b>

During the year the company received other charitable donations of £62,000 from various funders. The costs of raising these donations amounted to £39,505 and are included on the Statement of Financial Activities within 'costs of generating funds'.

Details of the funders that donate over £1,000 can be found in note 13 to these accounts.

### 3 Other incoming resources

	Unrestricted funds £	Restricted funds £	Total 2012 £	Total 2011 £
Other income	73,526	122	73,648	55,578

Other income received in the year of £73,648 represents restricted income of £122 from donations and unrestricted income of £73,526 earned through the provision of various activities from contracts secured and class income.



# RUSHMOOR HEALTHY LIVING

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2012

#### 4 Total resources expended

	Staff costs	Depreciation	Other costs	Total 2012	Total 2011 as restated
	£	£	£	£	£
<b>Costs of generating funds</b>					
Costs of generating donations and legacies	23,049	-	16,456	39,505	40,979
<b>Charitable activities</b>					
Activities undertaken directly	130,937	4,999	105,951	241,887	312,213
Support costs	52,198	989	15,495	68,682	-
<b>Total</b>	<b>183,135</b>	<b>5,988</b>	<b>121,446</b>	<b>310,569</b>	<b>312,213</b>
<b>Governance costs (see below)</b>	<b>4,701</b>	<b>-</b>	<b>3,871</b>	<b>8,572</b>	<b>9,079</b>
	<b>210,885</b>	<b>5,988</b>	<b>141,773</b>	<b>358,646</b>	<b>362,271</b>

	Activities undertaken directly	Total 2012	Total 2011 as restated
	£	£	£
<b>Governance costs</b>			
Audit fees	3,871	3,871	4,320
Salaries	4,701	4,701	4,759
	<b>8,572</b>	<b>8,572</b>	<b>9,079</b>

In previous years, governance costs have included an element of support costs. In the current year it has been decided that governance costs should only include the primary costs associated with constitutional and statutory requirements. The comparatives have been restated accordingly. In the 2011 accounts governance costs were stated at £49,277.

# RUSHMOOR HEALTHY LIVING

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2012

#### 5 Costs of activities in furtherance of the charity's objectives for the public benefit

##### Unrestricted

	Charitable activity	Support costs	Total 2012	Total 2011 as restated
	£	£	£	£
Employee costs	43,659	35,226	78,885	27,509
Miscellaneous	222	570	792	-
Activity materials	1,998	13	2,011	4,175
Contractor costs	40,446	-	40,446	36,331
Marketing	3,507	740	4,247	5,426
Recruitment costs	-	-	-	1,106
Rent and rates	6,473	2,001	8,474	14,810
Insurance	669	246	915	1,924
Travel	1,182	491	1,673	2,036
Postage and stationery	1,437	451	1,888	3,265
Telephone	1,371	627	1,998	2,710
Professional fees	87	1,000	1,087	2,827
IT support	1,671	2,079	3,750	4,779
Cleaning	214	122	336	520
Premises expenses	17,533	-	17,533	11,287
Bank charges	461	866	1,327	1,017
Training costs	1,359	1,238	2,597	4,100
Depreciation	2,859	493	3,352	646
Sundry costs	400	1,368	1,768	1,397
Repairs and maintenance	-	-	-	93
	<u>125,548</u>	<u>47,531</u>	<u>173,079</u>	<u>125,958</u>

# RUSHMOOR HEALTHY LIVING

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2012

#### Restricted

	Charitable activity	Support costs	Total 2012	Total 2011 as restated
	£	£	£	£
Employee costs	87,278	16,972	104,250	147,752
Miscellaneous	133	40	173	-
Activity materials	4,083	68	4,151	1,951
Contractor costs	7,157	-	7,157	27,960
Marketing	617	199	816	384
Rent and rates	4,370	1,218	5,588	-
Insurance	514	136	650	-
Travel	2,060	131	2,191	2,164
Postage and stationery	1,094	253	1,347	16
Telephone	1,524	258	1,782	532
Professional fees	1,853	540	2,393	46
IT support	1,483	463	1,946	2,828
Cleaning	152	42	194	-
Bank charges	6	4	10	-
Training costs	1,046	231	1,277	160
Depreciation	2,140	496	2,636	2,462
Sundry costs	349	100	449	-
	<u>115,859</u>	<u>21,151</u>	<u>137,010</u>	<u>186,255</u>

Charitable activities and costs are split according to time and resources spent on RHL activities and the core costs of the charity.

## 6 Directors

None of the Directors (or any persons connected with them) received any remuneration during the year, nor were there any reimbursements for expenses.



# RUSHMOOR HEALTHY LIVING

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2012

#### 7 Employees

##### Number of employees

The average monthly number of employees during the year was:

2012 Number	2011 Number
15	15

##### Employment costs

	2012 £	2011 £
Wages and salaries	197,364	178,544
Social security costs	12,002	12,779
Other pension costs	1,519	2,289
	<b>210,885</b>	<b>193,612</b>

#### 8 Tangible fixed assets

	Plant and machinery £	Fixtures, fittings & equipment £	Total £
<b>Cost</b>			
At 1 April 2011	6,178	21,954	28,132
Additions	-	4,038	4,038
<b>At 31 March 2012</b>	<b>6,178</b>	<b>25,992</b>	<b>32,170</b>
<b>Depreciation</b>			
At 1 April 2011	1,692	14,167	15,859
Charge for the year	2,059	3,929	5,988
<b>At 31 March 2012</b>	<b>3,751</b>	<b>18,096</b>	<b>21,847</b>
<b>Net book value</b>			
<b>At 31 March 2012</b>	<b>2,427</b>	<b>7,896</b>	<b>10,323</b>
At 31 March 2011	4,486	7,787	12,273

# RUSHMOOR HEALTHY LIVING

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2012

<b>9 Debtors</b>	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
Trade debtors	15,850	21,899
Prepayments and accrued income	6,092	5,239
	<u>21,942</u>	<u>27,138</u>
<b>10 Creditors: amounts falling due within one year</b>	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
Trade creditors	7,651	7,093
Taxes and social security costs	4,112	3,547
Other creditors	24	-
Accruals	4,750	6,132
Deferred income	10,391	5,985
	<u>26,928</u>	<u>22,757</u>
<b>11 Deferred income</b>	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
Total deferred income at 1 April 2011	5,985	-
Released from previous year	(5,985)	-
Amounts deferred in year	10,391	5,985
	<u>10,391</u>	<u>5,985</u>
<b>Total deferred income at 31 March 2012</b>	<b>10,391</b>	<b>5,985</b>
<b>12 Pension and other post-retirement benefit commitments</b>		
<b>Defined contribution</b>		
The company operates a defined contribution pension 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.		
	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
Contributions payable by the company for the year	1,519	2,288
	<u>1,519</u>	<u>2,288</u>

# RUSHMOOR HEALTHY LIVING

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2012

### 13 Unrestricted funds

	Movement in funds			Balance at 31 March 2012
	Balance at 1 April 2011	Incoming resources	Resources expended	
	£	£	£	£
Donations	11,391	18,758	(51,880)	(21,731)
Other incoming resources	7,509	116,782	(143,530)	(19,239)
Bank interest	27,191	1,436	-	28,627
Transfer	-	60,000	-	60,000
	<u>46,091</u>	<u>196,976</u>	<u>(195,410)</u>	<u>47,657</u>

Donations include unrestricted funds from Rushmoor Borough Council and other sources. The donations from other sources contributed to both unrestricted and restricted funds.

The charitable donations over £1,000 include donations from The Golden Bottle Trust, Englefield Charitable Trust, Richard Kirkman Trust, Annadale Trust and Garfield Western Foundation.



# RUSHMOOR HEALTHY LIVING

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2012

#### 14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 April 2011	Incoming resources	Resources expended	Balance at 31 March 2012
	£	£	£	£
Core and programme support	(29,908)	-	29,908	-
Social Wellbeing	23,028	11,455	(28,203)	6,280
Physical Activity for Older Adults	72	16,000	(15,817)	255
Healthy Living	56,732	92,163	(103,345)	45,550
Fuel Poverty	7,304	58,169	(45,299)	20,174
	<u>57,228</u>	<u>177,787</u>	<u>(162,756)</u>	<u>72,259</u>

The balance included within core and programme support has been reallocated accordingly across the other activities.

The £72,259 carried forward represents grants not spent in 2011/12 which are restricted funds to be spent under the same headings in 2012/13.

#### Core

Core costs are funded by various donors and partner contributions, plus a portion of project grants where full recovery was included and include costs such as salaries and general running costs of RHL.

#### Social Wellbeing

Social Wellbeing looks to enhance the quality of life for people in homes by offering a variety of activities to stimulate individuals.

Charitable donations were received towards activities within this programme and services were delivered according to contracts with other organisations.

#### Physical Activity for Older Adults

This range of activities promotes good health and independence by providing a range of activities including chair-based exercise, Tai Chi, Yoga, Pilates, Aerobics and Fit to Dance. The majority of income for these activities was self generated with some donations from Hampshire County Council and the Alfred Henry Goode Trust.

#### Healthy Living

This programme provides activities for people of all ages relating to exercise and well being. NHS Hampshire and NHS Portsmouth donated funds towards activities within this programme.

# RUSHMOOR HEALTHY LIVING

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2012

#### 14 Restricted funds

(continued)

##### Fuel Poverty

This activity assists people suffering with debts to utility companies providing free advice and access to relief grants where appropriate. It also promotes energy conservation to a wider audience.

Hampshire County Council, Rushmoor Borough Council, Ebico Trust, 1961 Charitable Trust and Rushmoor Voluntary Services donated funds towards this programme during the year.

#### 15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2011	Movement in funds		Balance at 31 March 2012
	£	Incoming resources	Resources expended	£
Development fund	150,000	-	(480)	149,520
Transfer	-	-	(60,000)	(60,000)
	150,000	-	(60,480)	89,520

#### 16 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fund balances at 31 March 2012 are represented by:				
Tangible fixed assets	10,323	-	-	10,323
Current assets	64,262	89,520	72,259	226,041
Creditors: amounts falling due within one year	(26,928)	-	-	(26,928)
	47,657	89,520	72,259	209,436

# RUSHMOOR HEALTHY LIVING

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2012

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#### 17 Commitments under operating leases

At 31 March 2012 the company had annual commitments under non-cancellable operating leases as follows:

	<b>Land and buildings</b>	
	<b>2012</b>	2011
	<b>£</b>	£
Expiry date:		
Between two and five years	<b>14,722</b>	14,722

#### 18 Comparatives

In previous years, governance costs have included an element of support costs. In the current year it has been decided that governance costs should only include the primary costs associated with constitutional and statutory requirements. The comparatives have been restated accordingly. In the 2011 accounts governance costs were stated at £49,277.

It has been determined that £13,591 of costs should be reallocated from costs of activities in furtherance of the charity's objectives to costs of generating donations and legacies in the comparative year.

#### 19 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.