

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 2013

RUSHMOOR HEALTHY LIVING

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	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) A Burn J Glastonbury (Vice Chair & Chair of Operational Effectiveness Committee) O O'Dowd-Booth R Bates D Quirk C Alborough K Stuart
Secretary	W L J T Card
Charity number	1105381
Company number	05164230
Registered office and business address	Suite 9 The Meads Business Centre Kingsmead Farnborough Hampshire GU14 7SR
Auditors	Haines Watts 30 Camp Road Farnborough Hampshire GU14 6EW
Bankers	HSBC Bank plc 30 Princes Mead Shopping Centre Farnborough Hants GU14 6YB CCLA Investment Management Limited COIF Charity Funds 80 Cheapside London EC2V 6DZ

RUSHMOOR HEALTHY LIVING

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RUSHMOOR HEALTHY LIVING

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2013

The Directors of the Company for the purposes of the Companies Act, who are also Trustees of the Charity for the purposes of Charity Law, submit their annual report and accounts for Rushmoor Healthy Living for the year ended 31 March 2013.

The Directors confirm that the annual report and accounts comply with the current statutory requirements, the requirements of the Charity's governing document and the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005.

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.

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 J Dubarry

C J Slatter (Chair of Human Resources)

M Adebisi (Resigned 15 May 2013)

A Burn

H G Clanchy (Vice Chair) (Resigned 28 November 2012)

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

O O'Dowd-Booth

D Quirk

K Stuart

G Cole (Appointed 9 May 2012 and resigned 15 January 2013)

R Bates (Appointed 12 March 2013)

C Alborough (Appointed 10 July 2013)

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 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. 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 13 staff. Jim Ruddy, as Chief Operating Executive, heads the team that includes a Project Manager, Business Development Officer, Admin and Financial Officer and 9 individual project officers who deliver various projects and activities. The projects are a mixture of grant funded and directly commissioned services.

RUSHMOOR HEALTHY LIVING

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

Objectives and activities

The Charity's objectives 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

We aimed to deliver each commissioned service on time, to the highest quality standards and to meet the expectations of our Commissioners. We successfully delivered over 30 different activities throughout the year engaging with well over 5000 clients/service users.

Total incoming resources decreased by £37,073 compared with the previous year, mainly due to a 14% decrease in donations from public sector bodies and charitable trusts. There has also been a decrease in earned income of 5% this is due to a reduction in the variety of classes held.

Total expenditure fell by 1% through the tight management of all costs. Governance costs accounted for 2% of total expenditure.

2012/13, 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.

RHL has successfully used volunteers to support and enhance the services delivered as well as helping with the administration of the organisation. While it is difficult to put a financial value on Volunteer's contributions, we estimate that the voluntary contribution to be in the region of £50,000 in 2012/13.

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, The Big Lottery and others.

The value of funds carried forward at 31 March 2013 of £132,775 is made up of £68,877 restricted funds, £3,898 unrestricted funds and £60,000 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 2013

Overview of results

The results show that Rushmoor Healthy Living has maintained a strong operating position and continues to be financially sound.

With the appointment of a new Chief Operating Officer and improvements being implemented by the Board to ensure Rushmoor Healthy Living is best placed to meet future market changes, initial indications for 2013/14 suggest further consolidation of this strong position in the coming year.

Over the last four years, Rushmoor Healthy Living has maintained a strong cash base throughout and ended the year with £138,176 carry forward. This is the equivalent of about six months total expenditure.

More information about Rushmoor Healthy Living's operating position and future plans can be found in the annual report for 2012/13 and on its website, www.rushmoorhealthyliving.org.uk.

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.

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

We have put in place a new robust 3 year Business Plan that concentrates on maximising the amount of opportunities to deliver new and existing services, as well as reducing costs to the organisation. We are confident that we will achieve our aim of achieving a small surplus in 2013/14 and incremental improvements in following years. The surplus will be reinvested in the business.

The Business Plan will be reviewed regularly by the Finance Committee to ensure we are on track. This will allow us to carry out any adjustments needed in a timely manner.

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.

RUSHMOOR HEALTHY LIVING

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

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.

The Trustees, who are also Directors, are also responsible for ensuring that the assets are properly applied in accordance with Charity law.

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.

Auditors

A resolution proposing that Haines Watts 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 September 2013

Company Registration No: 05164230
Charity Registration No: 1105381

RUSHMOOR HEALTHY LIVING

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF RUSHMOOR HEALTHY LIVING

We have audited the financial statements of Rushmoor Healthy Living for the year ended 31 March 2013 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 4, 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 2013 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

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.

Roslyn McFarlane (Senior Statutory Auditor)
for and on behalf of Haines Watts

14 November 2013

**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 2013

	Notes	Unrestricted funds £	Development funds £	Restricted funds £	Total 2013 £	Total 2012 £
<u>Incoming resources from generated funds</u>						
Donations	2	73,792	-	131,701	205,493	239,679
Interest received		2,292	-	-	2,292	1,436
		76,084	-	131,701	207,785	241,115
Other incoming resources	3	69,685	-	220	69,905	73,648
Total incoming resources		145,769	-	131,921	277,690	314,763
<u>Resources expended</u>						
Costs of generating funds						
Costs of generating donations and legacies	4	2,731	-	5,178	7,909	39,505
Charitable activities						
Costs of activities in furtherance of the charity's objectives	4	209,162	-	130,125	339,287	310,569
Governance costs	4	7,155	-	-	7,155	8,572
Total resources expended		219,048	-	135,303	354,351	358,646
Net outgoing resources before transfers		(73,279)	-	(3,382)	(76,661)	(43,883)
Gross transfers between funds		29,520	(29,520)	-	-	-
Net expenditure for the year/ Net movement in funds		(43,759)	(29,520)	(3,382)	(76,661)	(43,883)
Fund balances at 1 April 2012		47,657	89,520	72,259	209,436	253,319
Fund balances at 31 March 2013	16	3,898	60,000	68,877	132,775	209,436

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 2013

	Notes	2013 £	£	2012 £	£
Fixed assets					
Tangible assets	8		7,086		10,323
Current assets					
Debtors	9	6,377		21,942	
Cash at bank and in hand		138,176		204,099	
		<u>144,553</u>		<u>226,041</u>	
Creditors: amounts falling due within one year	10	<u>(18,864)</u>		<u>(26,928)</u>	
Net current assets			<u>125,689</u>		<u>199,113</u>
Total assets less current liabilities			<u><u>132,775</u></u>		<u><u>209,436</u></u>
Income funds					
Restricted funds	14		68,877		72,259
Development funds	15		60,000		89,520
Unrestricted funds	13		<u>3,898</u>		<u>47,657</u>
			<u><u>132,775</u></u>		<u><u>209,436</u></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 September 2013

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 2013

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 2013/14.

RUSHMOOR HEALTHY LIVING

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

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. They are primarily associated with constitutional and statutory requirements.

1.8 Transfers

There is a policy entitled "Delegation of Authority to Director 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 Director 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 2013

2 Donations

	Unrestricted funds £	Restricted funds £	Total 2013 £	Total 2012 £
Hampshire County Council	1,270	23,480	24,750	16,520
Hampshire NHS	-	18,000	18,000	36,000
Rushmoor Borough Council	-	15,500	15,500	33,300
Hampshire County Council Childrens Fund	-	8,000	8,000	5,000
Scottish Power	-	15,400	15,400	-
Natural England - Step into Nature	8,842	5,000	13,842	43,379
NHS Portsmouth	-	-	-	16,980
Ebico Trust	-	-	-	25,000
North East Hampshire and Farnham Clinical Commissioning Group	38,230	-	38,230	-
Rushmoor Voluntary Services	-	-	-	500
Alfred Henry Goode Trust	-	-	-	1,000
Big Lottery Fund	-	33,471	33,471	-
Spectrum Capital Services Limited	24,350	12,850	37,200	62,000
Andover Mind	1,100	-	1,100	-
	73,792	131,701	205,493	239,679

The costs of raising these donations amounted to £7,909 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 2013 £	Total 2012 £
Other income	69,685	220	69,905	73,648

Other income received in the year of £69,905 represents restricted income of £220 from donations and unrestricted income of £69,685 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 2013

4 Total resources expended

	Staff costs £	Depreciation £	Other costs £	Total 2013 £	Total 2012 £
Costs of generating funds					
Costs of generating donations and legacies	-	-	7,909	7,909	39,505
Charitable activities					
Activities undertaken directly	107,121	-	84,514	191,635	241,887
Support costs	101,224	6,901	39,527	147,652	68,682
Total	208,345	6,901	124,041	339,287	310,569
Governance costs (see below)	-	-	7,155	7,155	8,572
	208,345	6,901	139,105	354,351	358,646

Governance costs	Activities undertaken directly £	Total 2013 £	Total 2012 £
Audit fees	5,125	5,125	3,871
Secretarial fees	2,030	2,030	4,701
	7,155	7,155	8,572

RUSHMOOR HEALTHY LIVING

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

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

Unrestricted

	Charitable activity £	Support costs £	Total 2013 £	Total 2012 £
Employee costs	22	100,557	100,579	78,885
Miscellaneous	-	264	264	792
Activity materials	8,921	-	8,921	2,011
Contractor costs	45,443	-	45,443	40,446
Marketing	-	2,160	2,160	4,247
Rent and rates	-	11,187	11,187	8,474
Insurance	-	1,077	1,077	915
Travel	-	1,383	1,383	1,673
Postage and stationery	-	1,403	1,403	1,888
Telephone	-	2,580	2,580	1,998
Professional fees	-	4,033	4,033	1,087
IT support	-	4,701	4,701	3,750
Cleaning	-	315	315	336
Premises expenses	21,071	-	21,071	17,533
Bank charges	1,565	507	2,072	1,327
Training costs	-	1,268	1,268	2,597
Depreciation	-	705	705	3,352
Sundry costs	-	-	-	1,768
	<u>77,022</u>	<u>132,140</u>	<u>209,162</u>	<u>173,079</u>

RUSHMOOR HEALTHY LIVING

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

Restricted

	Charitable activity £	Support costs £	Total 2013 £	Total 2012 £
Employee costs	107,099	666	107,765	104,250
Miscellaneous	-	-	-	173
Activity materials	357	-	357	4,151
Contractor costs	4,145	-	4,145	7,157
Marketing	-	99	99	816
Recruitment costs	-	960	960	-
Rent and rates	-	3,729	3,729	5,588
Insurance	-	359	359	650
Travel	1,884	-	1,884	2,191
Postage and stationery	-	318	318	1,347
Telephone	1,128	-	1,128	1,782
Professional fees	-	1,344	1,344	2,393
IT support	-	1,567	1,567	1,946
Cleaning	-	105	105	194
Bank charges	-	169	169	10
Training costs	-	-	-	1,277
Depreciation	-	6,196	6,196	2,636
Sundry costs	-	-	-	449
	114,613	15,512	130,125	137,010

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

6 Directors

No Director (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 2013

7 Employees

Number of employees

The average monthly number of employees during the year was:

2013 Number	2012 Number
13	15

Employment costs

	2013 £	2012 £
Wages and salaries	194,099	197,364
Social security costs	12,692	12,002
Other pension costs	1,554	1,519
	208,345	210,885

8 Tangible fixed assets

	Plant and machinery £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 April 2012	6,178	25,992	32,170
Additions	130	3,534	3,664
At 31 March 2013	6,308	29,526	35,834
Depreciation			
At 1 April 2012	3,751	18,096	21,847
Charge for the year	2,291	4,610	6,901
At 31 March 2013	6,042	22,706	28,748
Net book value			
At 31 March 2013	266	6,820	7,086
At 31 March 2012	2,427	7,896	10,323

RUSHMOOR HEALTHY LIVING

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

9 Debtors	2013	2012
	£	£
Trade debtors	-	15,850
Prepayments and accrued income	6,377	6,092
	6,377	21,942
10 Creditors: amounts falling due within one year	2013	2012
	£	£
Trade creditors	2,638	7,651
Taxes and social security costs	2,677	4,112
Other creditors	-	24
Accruals	10,000	4,750
Deferred income	3,549	10,391
	18,864	26,928
11 Deferred income	2013	2012
	£	£
Total deferred income at 1 April 2012	10,391	5,985
Released from previous year	(10,391)	(5,985)
Amounts deferred in year	3,549	10,391
Total deferred income at 31 March 2013	3,549	10,391
12 Pension and other post-retirement benefit commitments		
Defined contribution		
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.		
	2013	2012
	£	£
Contributions payable by the company for the year	1,554	1,519

RUSHMOOR HEALTHY LIVING

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

13 Unrestricted funds

	Balance at 1 April 2012	Movement in funds		Balance at 31 March 2013
		Incoming resources	Resources expended	
	£	£	£	£
Donations	(21,731)	73,792	(92,535)	(40,474)
Other incoming resources	(19,239)	69,685	(66,513)	(16,067)
Bank interest	28,627	2,292	-	30,919
Transfer	60,000	29,520	(60,000)	29,520
	<u>47,657</u>	<u>175,289</u>	<u>(219,048)</u>	<u>3,898</u>

Donations include unrestricted funds from North East Hampshire and Farnham Clinical Commissioning Group 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 Bridging Fund Charitable Trust, The E Cornish Foundation Society, Richard Kirkman Trust, Ellis Campbell Charitable Foundation, The Trusthouse Charitable Foundation, The Fulmer Charitable Trust, The Rayne Trust, The Sobell Foundation, Francis Windham, Englefield Charitable Trust and The La Rue Charitable Trust.

RUSHMOOR HEALTHY LIVING

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

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:

	Balance at 1 April 2012	Movement in funds		Balance at 31 March 2013
	£	Incoming resources	Resources expended	£
Social Wellbeing	6,280	21,070	(15,164)	12,186
Physical Activity for Older Adults	255	15,000	(9,056)	6,199
Age No Barrier	-	33,471	(12,346)	21,125
Healthy Living	45,550	39,480	(57,482)	27,548
Fuel Poverty	20,174	22,900	(41,255)	1,819
	<u>72,259</u>	<u>131,921</u>	<u>(135,303)</u>	<u>68,877</u>

The £68,877 carried forward represents grants not spent in 2012/13 which are restricted funds to be spent under the same headings in 2013/14.

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.

Age No Barrier

This programme helps older people to stay active and remain independent. The Big Lottery Fund has donated funds towards this programme.

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 2013

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 2012	Movement in funds		Balance at 31 March 2013
	£	Incoming resources	Resources expended	£
Development fund	89,520	-	-	89,520
Transfer to unrestricted funds	-	-	(29,520)	(29,520)
	<u>89,520</u>	<u>-</u>	<u>(29,520)</u>	<u>60,000</u>

16 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fund balances at 31 March 2013 are represented by:				
Tangible fixed assets	59	-	7,027	7,086
Current assets	22,703	60,000	61,850	144,553
Creditors: amounts falling due within one year	(18,864)	-	-	(18,864)
	<u>3,898</u>	<u>60,000</u>	<u>68,877</u>	<u>132,775</u>

RUSHMOOR HEALTHY LIVING

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

17 Commitments under operating leases

At 31 March 2013 the company had annual commitments under non-cancellable operating leases as follows:

	Land and buildings	
	2013	2012
	£	£
Expiry date:		
Between two and five years	15,467	14,722

18 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.