

Charity Registration No. 1090851
Company Registration No. 03735375

ROSETTA LIFE
(A Company Limited By Guarantee)

Annual Report and Unaudited Financial Statements
for the year ended
31 March 2022

Wenn Townsend
Chartered Accountants
Oxford

Rosetta Life
(A company limited by guarantee)

Legal and Administrative Information

Trustees	Ms S Bazin Ms J Wilson Mr G Jones Professor N Ward Mrs K Di Lorenzo Ms O Dix
Charity Number	1090851
Company Number	03735375
Registered Office	3 Brook End Chadlington Near Chipping Norton Oxon OX7 3NF
Independent Examiner	Wenn Townsend 30 St Giles Oxford OX1 3LE

Rosetta Life
(A company limited by guarantee)

Contents

	Page
Trustees' Report	1 – 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Statement of financial position	11
Notes to the financial statements	12 - 19

Rosetta Life
(A company limited by guarantee)

Trustees' Report (including Directors' Report)
for the year ended 31 March 2022

Foreword by Sarah Bazin, Rosetta Life Trustee and Chair

Once again it has been my privilege to serve on the Board of Trustees during another year of exciting growth and recognition for Rosetta Life.

This year, I am delighted that Rosetta Life has received funding to explore the efficacy of a digital response to the pandemic for people living with brain injury. The programme was evaluated by St Georges University, London in partnership with Kings College London. We were able to livestream a series of twelve workshops from a venue in South London and welcomed new participants from across East, West and North London to the programme.

At the heart of SHAPER, Stroke Odysseys forefronts the constructive role of dance, movement and song in stroke rehabilitation, showing the rehabilitative potential for situating these arts-in-health initiatives alongside the more evolved and clinically trialed practices of speech therapy and physiotherapy. We have delivered two online programmes for the community in order to keep contact with our partners across the voluntary sector and delivered one live face to face programme.

Room2Dream was the core programme this year, developing partnerships across fourteen centres and exploring new international partnerships in India, Rwanda and Nepal. We are delighted that our strong partnership working with University of Plymouth and RealIdeas has made this remarkable project possible. We have learnt how to plan and produce 360cameras and formed media partnerships between filmmakers and international partners to upskill young people in international schools, hospices and refugee camps and contexts facing the effects of conflict.

The continuing development of www.stroke.odysseys.org, dreamadifference.art and www.rosettalive.org - our three Rosetta Life websites - bear witness to our rich body of work, and advocate powerfully for the life-limited constituencies they speak for.

As a Trustee, I am ensuring that the board are aware of the Charity Commission's latest Charity Governance Code as it applies to the good governance of Rosetta Life.

Rosetta Life
(A company limited by guarantee)

Trustees' Report (including Directors' Report)
for the year ended 31 March 2022

The trustees present the Charity's report for the year ended 31 March 2022.

Legal and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum & Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities (March 2005).

Objects of the Charity

3. The Charity's objects ("The Objects") are: -

- a) The relief of the emotional suffering of persons living with life-limiting illnesses or facing serious loss by providing a creative service that enables individuals to document their lives in whatever form is appropriate to each individual's creative and psychological needs.
- b) To advance the recovery of those who have faced or are facing a life-limiting illness or experiencing loss by providing them with access to creative skills that will restore their self-confidence and self-esteem within the micro and macro levels of their communities.
- c) To advance the education of the public:
 - 1) By presenting exhibitions, performances and screenings of the creative work of those living with life-limiting illness and promoting the significance of the life experiences of those living with life-limiting illness or loss/es to the wider community.
 - 2) By providing training packages for artists, medical and nursing staff.

Activities

Rosetta Life is a registered charity established by a group of artists in 1997 with a mission to transform the stigma of ill health and change the perception of disability through the performing arts. Working alongside professional artists, participants find voice and re-discover balance in lives knocked sideways by illness and depression. In this process, participants regain self-esteem and reduce their anxiety. Involvement enables them to be witnessed and their stories heard, helping to contribute to community strategies for resilience.

Rosetta Life documents this work to demonstrate to the wider community how these activities can alleviate suffering and enhance the quality of life experienced by people living with life-limiting illnesses.

The charity is groundbreaking in its vision for arts-in-health and a participatory approach to synthesizing traditional and digital art forms. The resulting art works often fuse the oral tradition of storytelling, with participant-led lyric writing and singing, and elements of contemporary dance. The work is widely accessible on our websites and on YouTube and Vimeo. These are accessed regularly by patients, health care professionals, artists, and the wider public.

Rosetta Life is an arts charity dedicated to working through the arts to enable the vulnerable and frail who are living with life-limiting illnesses and loss to recover the confidence and agency that illness so often takes away. Public performances ensue from these processes, enabling people to become advocates for the Rosetta Life creative model and the issues that are important to them – forming our expanding team of Stroke Ambassadors.

Rosetta Life advocates that these public performances challenge stigma and change perceptions of the frail and the vulnerable in our wider communities.

Rosetta Life specialises in demonstrating that those living with life-limiting illness are empowered by participation in our projects and are quite able to participate significantly in cultural and social life.

The charity is recognised for its policy of developing a co-creation arts practice. Participants are encouraged to engage fully in the creative and public presentation process and own the authorship of the works they make.

Rosetta Life
(A company limited by guarantee)

Trustees' Report (including Directors' Report)
for the year ended 31 March 2022

Rosetta Life will continue to drive innovation in arts-in-health programmes and policies, acting as a catalyst for innovation in change in the arts-and-health sectors. The charity had a string of recent successes in promoting the model for Stroke Odysseys and exploring ways to replicate and widen access to this beyond London.

Rosetta Life will invest in organisational development, in our board of trustees, and also in our communication strategies to raise the profile of the work of the charity.

Organisational Structure

The Charity is a company limited by guarantee and a registered charity.

The Charity is UK based with its head office in West Oxfordshire and a subsidiary shared office in South London

The Charity's governing body is the Board of Trustees, which comprises not less than three members who are elected by the existing trustees. New trustees are invited to the board by the trustees and approved by the governing body. Induction of trustees is provided by a training pack and training is offered as requested.

The trustees oversee the work of the Charity, consider future projects and approve strategic decisions for the organisation.

The major risks to which the Charity are exposed, as identified by the trustees, are regularly reviewed, and where appropriate, professional advisors have been sought out to mitigate those risks.

The organisation operates as a network of associate artists affiliated through membership to Rosetta Life.

All artists have a contract with Rosetta Life defining their role in specific projects.

The artistic director of Rosetta Life is Lucinda Jarrett, director of filmmaking is Chris Rawlence. Executive Producer is Jennie Sweeney, and we appointed Karen Warner, a Finance Manager in February 22.

The Trustees, who are also directors for the purpose of company law, and who served during the year were:

Mrs S Bazin<sup>[L]
[SEP]</sup>

Olivia Dix

Gareth Jones

Ms Karen di Lorenzo

Professor Nick Ward

Ms J Wilson<sup>[L]
[SEP]</sup>

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Under the memorandum and articles of association, the trustees have the power to make any investment that they see fit.

Partnerships

Health Partnerships

Hospitals, hospices, and community health care organisations remain affiliated to the Rosetta Life network and strong partnership working means that cross regional and national projects thrive.

In the year 21/22 we sought funding to explore whether it was possible to expand our post stroke performance arts programme across all three NHS Trusts in Berkshire, Buckinghamshire and Oxfordshire and continued delivery of our performance arts programmes throughout the pandemic on the stroke wards of all three hospitals.

Rosetta Life
(A company limited by guarantee)

Trustees' Report (including Directors' Report)
for the year ended 31 March 2022

We formed a new partnership with Accelerate, a charity dedicated to caring people living with lymphoedema, to explore the possibility of replicating our post stroke performance arts programme across diverse long term conditions .

Higher Education Partnerships

In Reading we developed our partnerships with the University of Reading and launched a programme in partnership with the Applied Theatre department and the Stroke Ambassadors who worked in partnership with students to devise a new performance work. We also formed a partnership with UCL to support the delivery of their Masters in Creative Health led by Professor Helen Chatterjee and were delighted to welcome a student on secondment to support evaluation of our commissioned programme from Accelerate.

Arts Funding Partnerships

Strong partnerships are essential to enable small arts organisations to deliver projects professionally and on budget. For example, continuing partnerships with The Cultural Programming Team at Kings College London, Garsington Opera, in Buckinghamshire, The Place, London's Centre for Contemporary Dance, London Voluntary Arts in England and Ireland, and Wall2Wall Music, Derry/Londonderry have seeded a demand for us to develop and replicate participant-led Stroke Odysseys performance projects across the United Kingdom.

Our partnership with Garsington Opera Learning and Participation department developed further this year and led to the performance of a new opera on the stage of Garsington Opera.

We developed a new partnership with Reading Voluntary Association to deliver a series of workshops for their Thriving Communities Programme.

ARTISTIC ACTIVITIES 21/22

BRAIN ODYSSEYS

1. Spirals: A COVID 19 EMERGENCY RESPONSE TO THE PANDEMIC

We increased engagement with our audiences of people living with brain injury in London by 50%. With funding from AHRC and in partnership with Kings College London we delivered Spirals, a dance theatre film delivered in hybrid conditions. The work was co-created online from livestreamed workshops and embodied with a recorded live performance at The Roundhouse in the wake of the pandemic. The video is available here:

<https://vimeo.com/766177365>

Ethnographic research was carried out by St Georges University in partnership with Kings College London and research practice was carried out by Lucinda Jarrett in partnership with University of Bristol through a series of reflective practice workshops for all participating artists. The ethnographic research from St George's University concluded:

"When the required technology is available, ABI survivors with a wide range of abilities and impairments can engage in online performance arts programmes. Participants find participation valuable for their health, well-being and recovery, and are able to form emotional connections and a sense of community. "

The group of artists engaged in practice research focussed on exploring the possibility for co-creation online. We acknowledged that there were artistic benefits to the digital practice as well as widely acknowledged benefits of access during the pandemic. We also learnt and found solutions to the challenges faced in co creation practice online. As our long term collaborator, Kevin Murphy, noted, "As artists, we have more capability and we therefore have to be careful about how we make decisions, not only about the making of art but how the whole thing is shaped." These insights formed part of a rich and ongoing reflection practice process that took place throughout 21/22.

Rosetta Life
(A company limited by guarantee)

Trustees' Report (including Directors' Report)
for the year ended 31 March 2022

2. SHAPER: MAKING A MARK

We continued to engage with SHAPER, the world's largest ever study into the impact and scalability of arts interventions on physical and mental health by King's College London and UCL, supported by a £2m award from Wellcome Trust.

We delivered our first face to face programme post pandemic in September 2021. Eight people joined. The rise of Omicron and the fear of a new wave of COVID hampered plans and a planned performance became a filmed documentation of a performance staged without an audience. The ongoing uncertainty meant that the performance tour was cancelled and a single performance at Dulwich Picture Gallery was only confirmed 48 hours before the event.

We were delighted to offer a performance in the first live community event from the Dulwich Picture Gallery and our performance, Making our Mark, honoured the work of featured artist, Helen Frankenthaler, <https://vimeo.com/723395822>

3. WEATHER THE STORM

A collaboration with Garsington Opera, Buckinghamshire Healthcare NHS Foundation Trust, Reading Stroke and Brain Injury ambassadors

Fifteen stroke patients, ten NHS staff, members of the Garsington Adult Community Company and four professional operatic soloists performed an original work, *Weather the Storm*, at Garsington Opera, Wormsley July 30 2021, followed by a public streaming on World Stroke Day in October.

The production was the culmination of a four-year project Rosetta Life worked with Buckinghamshire Healthcare and Royal Berkshire NHS Trusts, in partnership with Garsington Opera and long-term collaborator, composer Orlando Gough.

The libretto for the 45-minute opera is by Rosetta Life's Lucinda Jarrett and Chris Rawlence, who worked with over 100 stroke survivors on the hospital wards to turn their experiences into the operatic story. A 12-minute segment of the opera, entitled *I Look for the Think*, was made with 60 stroke survivors and rehearsed at the height of the pandemic, before being presented, as a 'Zoom opera' for World Stroke Day in October 2020. The project gave patients, carers and NHS staff, as well as the Garsington Adult Community Company, a way of coming together to share their experiences at a time of heightened loneliness and stress, in and out of hospital. Sessions took place in Bristol, Berkshire and London, with NHS staff invited to a weekly choir rehearsal at High Wycombe Hospital.

Stroke survivor Fiona Watson, who had to give up her lifelong career in teaching as a result of her brain injuries, says "I was devastated to lose my teaching role, but the Stroke Odysseys performance group has given me the opportunity to develop a wonderful sense of pride and camaraderie, which made us all feel close to one another. We worked together, with a sense of common purpose, supported by music and dance professionals, each of us feeling individually valued towards this very professional performance outcome. I loved being a part of it and feeling that I can do something that gives me confidence and pride."

Weather the Storm <https://vimeo.com/642893744>

I Look for the Think <https://vimeo.com/475994288>

The Big Stage <https://vimeo.com/772378062>

REPLICATING ODYSSEYS IN BUCKINGHAMSHIRE

We secured funding from The Rothschild Foundation to deliver a programme of workshops across Buckinghamshire and widen the Reading Performance company to form a company across The Thames Valley.

Rosetta Life
(A company limited by guarantee)

Trustees' Report (including Directors' Report)
for the year ended 31 March 2022

ACCELERATE

We were commissioned by Accelerate, a charity representing people living with Lymphoedema and Wound care, to create a performance with a group of participants in order to see if we could form a network of ambassadors to advocate for independent life with lymphoedema.

A group of eight participants came together weekly for two hours to share stories through movement and gradually find the confidence to work with us to find shapes for their stories on stage. The performance was choreographed to a score by Jules Maxwell and costume designs were by Michael Douglas.

The Wishing Well was staged at Rich Mix in London in the first week of April 2022 and was a huge success winning a standing ovation from a sold out theatre audience

The Wishing Well. <https://vimeo.com/724240190>

ROOM 2 DREAM

Over 200 children and young people from 14 centres formed 7 partnerships to exchange poetry about the idea of what home meant in the wake of the pandemic.
Room2Dream

We formed sound partnerships with 14 centres: Al Farah Choir of Joy was partnered with Bartholomew School, Eynsham; The Cotswold School with Kiziba Refugee Camp, Rwanda; Oxford University Hospital schools outreach team was partnered with Dream a Dream, Bangalore; Sunflower Hospice, Bloemfontein, South Africa with Rainbows Hospice, Leicester; Breadalbane Academy, Scotland was partnered with Prep B School, Gaza, Occupied Territories of Palestine; Winnall Rock School was partnered with Prince Edward School, Harare Zimbabwe and Academy of Contemporary Music was partnered with Word Warriors Nepal.

Between September 21 and April 22 young people met online through zoom and wrote poetry facilitated by leading poets and shared it online. In December the young people learnt to use 360cameras and were offered masterclasses by leading professionals from the Institute of Digital Arts at University of Plymouth. They storyboarded their songs and shared the storyboards to plan a single film for each collaborative exchange. December 21 - February 22 we found and recruited 360cameraman in all international sites and took 360cameras to all UK sites and the young people scheduled filming days.

Composer, Jocelyn Pook, collaborated with a range of international artists to set each spoken word or song to a score that all participants could then rehearse and record and in March 22 we brought a single representative from each centre together online to create a leadership group to write a shared chorus. This was set to music and the group came together to learn the chorus and teach it their peers. This was then recorded and included as a separate song. The final 360film is set for release July 22.

The process has been a dynamic and fascinating learning curve. We have learnt about the challenges facing vulnerable groups taking part, the partnership needs in international project working and the meaning of creativity in contexts of displacement and conflict. We have also been inspired by over 200 young people who have told us how important this cultural collaboration is to their learning and their wellbeing.

Room2Dream <https://vimeo.com/759527162>

HEART OF CARE

Through the course of the year we slowly evolved an international alliance exploring the nature and narratives of care through dance, art and poetry. Forming new partnerships with Helix Arts, Tyneside, Kingston Carers, Kingston Upon Thames and Bristol Black Carers we launched a website www.heartofcare.net

Rosetta Life
(A company limited by guarantee)

Trustees' Report (including Directors' Report)
for the year ended 31 March 2022

Developing the Organisation Objectives 2021/22

Our key objectives were:

1. To explore how we upscale Odysseys by implementing the commissioned work of SHAPER and delivering a live performance arts programme with research ethics.
2. Plan a hybrid learning and education programme with online resources to offer training to new artists and ambassadors.
3. Explore new partnerships to secure ongoing training opportunities for the Odysseys ambassadors: in Reading, for example, we developed our partnerships with the University of Reading and launched a programme in partnership with the Applied Theatre department and the Stroke Ambassadors who worked in partnership with students to devise a new performance work.
4. Deliver a global creative programme for young people, exploring new platforms and immersive film technologies to develop our own organisational skills in immersive technology.

Finance and Fundraising

Key partnership funding from The Wellcome Trust awarded to Kings College London, SHAPER, enabled us to explore how the intervention might be embedded and upscaled in the NHS over the course of the next three years.

SHAPER is the world's largest ever study into the impact and scalability of arts interventions on physical and mental health. The project was launched by King's College, London and UCL, supported by £2m award from the Wellcome Trust.

SHAPER – Scaling-up Health-Arts Programmes: Implementation and Effectiveness Research – is led by Professor Carmine Pariante, Professor of Biological Psychiatry at King's College, London and Dr. Daisy Fancourt, Associate Professor of Psychobiology and Epidemiology at UCL, alongside a multidisciplinary team of artists, scientists and clinicians.

AHRC – our first successful funding from AHRC is important in our growth strategy and we plan to work with our university partners to continue to leverage research funding for our innovation and research and development programmes.

Rothschild Foundation funding has enabled us to move towards place based working across Buckinghamshire and Berkshire, embedding our practices across communities of both counties.

Accelerate – our first commission for our practice based performance programme was an artistic success, has led to long term commitment from ambassadors to form a patient group and led to long term commitment from our arts partners to continue to develop the performance as an offer for a touring circuit. This has led to possibilities of future commissioning from other vulnerable groups in our communities.

Our Reserves Policy

We recognise that we need to address our low unrestricted reserves. We have therefore decided to prioritise individual giving and will launch JustGiving pages for individual campaigns and we will also launch a PayPal account and make individual giving possible through our website and Facebook account.

We have also prioritised fundraising for core costs and overheads and made core funding a priority for the future. We plan to increase our reserves to a target of 10K by the end of 2022.

Rosetta Life
(A company limited by guarantee)

Trustees' Report (including Directors' Report)
for the year ended 31 March 2022

Public Health Media Advocacy

Film/Video output of Rosetta Life which is led by Chris Rawlence, continues to expand the online record of all Rosetta Life projects with the addition of many new films, which can be found at www.rosettalive.org

Making short films of the shared Stroke Odysseys performances has made a significant contribution to recovery. We have found that the social sharing of image, online or at screenings is vital to the recognition of selfhood and the growth of new confidence in our participants. By going beyond a live theatre audience, Rosetta Life performance films have been advocating more widely and effectively for the creativity, voice and presence of the stroke community in our society.

With funding from University of Bristol we brought a group of people together living with loss of vision from Bristol Stroke communities. We explored stories of vision loss online and met for a week's residency at the theatre department of the University of Bristol to develop a short dance film looking at vision loss.

A Little Mouse in a Huge World <https://vimeo.com/668219223>

Public Benefit

The Trustees have had regard to the guidance issued by the Charity Commission in respect of the requirement to meet public benefit

Statement of trustees' responsibilities

The trustees, who are also the directors of Rosetta Life (a company limited by guarantee) for the purpose 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).

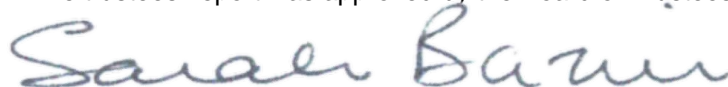
Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees 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 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.

The trustees' report was approved by the Board of Trustees.



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Mrs S Bazin OBE FCSP
Trustee

Dated:

Rosetta Life
(A company limited by guarantee)

Independent Examiner's Report
to the Trustees of Rosetta Life (A company limited by guarantee)

I report to the trustees on my examination of the financial statements of Rosetta Life (a company limited by guarantee) (the Charity) for the year ended 31 March 2022 which are set out on pages 10 to 19.

Responsibilities and basis of report

As the trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Andrew Rodzynski FCA
Wenn Townsend
30 St Giles
Oxford
OX1 3LE

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Rosetta Life
(A company limited by guarantee)

Statement of Financial Activities
including Income and Expenditure Account
for the year ended 31 March 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Income from:							
Donations and legacies	3	11,378	242,882	254,260	24,025	158,659	182,684
Investments	4	2	-	2	6	-	6
Total income		<u>11,380</u>	<u>242,882</u>	<u>254,262</u>	<u>24,031</u>	<u>158,659</u>	<u>182,690</u>
Expenditure on:							
Raising funds	5	-	15,238	15,238	-	15,806	15,806
Charitable activities	6	26,322	196,002	222,324	5,819	142,270	148,089
Total resources expended		<u>26,322</u>	<u>211,240</u>	<u>237,562</u>	<u>5,819</u>	<u>158,076</u>	<u>163,895</u>
Net income for the year/net movement in funds		(14,942)	31,642	16,700	18,212	583	18,795
Fund balances at 1 April 2021		<u>15,142</u>	<u>19,347</u>	<u>34,489</u>	<u>(3,070)</u>	<u>18,764</u>	<u>15,694</u>
Fund balances at 31 March 2022		<u><u>200</u></u>	<u><u>50,989</u></u>	<u><u>51,189</u></u>	<u><u>15,142</u></u>	<u><u>19,347</u></u>	<u><u>34,489</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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

Rosetta Life
(A company limited by guarantee)

Statement of Financial Position
as at 31st March 2022

	Notes	£	2022	£	£	2021	£
Fixed assets							
Tangible assets	9			4,981			1
Current assets							
Debtors	10	15,772			9,122		
Cash at bank and in hand		50,080			36,985		
				65,852			46,107
Creditors: amounts falling due within one year	11			(19,644)			(11,619)
Net current assets				46,208			34,488
Total assets less current liabilities				51,189			34,489
Income funds							
Restricted funds	13			50,989			19,347
Unrestricted funds				200			15,142
				51,189			34,489

For the year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

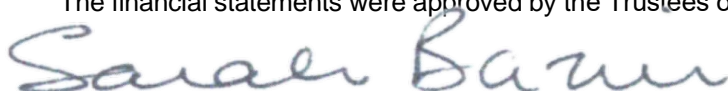
The trustees' responsibilities:

- The directors have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 2022



Ms S Bazin
Trustee

Company Registration No. 03735375

Rosetta Life
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

1 Accounting policies

Charity information

Rosetta Life (a company limited by guarantee) is a private company limited by guarantee incorporated in England and Wales. The registered office is 3 Brook End, Chadlington, Near Chipping Norton, Oxon, OX7 3NF.

1.1 Accounting convention

The accounts have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.3 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Rosetta Life
(A company limited by guarantee)

Notes to the financial statements (continued)
for the year ended 31 March 2022

1 Accounting policies (continued)

Expenditure is accounted for on an accruals basis and includes any VAT that cannot be recovered. Where possible costs are allocated directly to the activities to which they relate.

Governance costs are those that relate to the general running of the charity and its infrastructure.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	3 years straight line/life of project
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash at bank.

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Rosetta Life
(A company limited by guarantee)

Notes to the financial statements (continued)
for the year ended 31 March 2022

1 Accounting policies (continued)

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Funds accounting

Funds held by the Charity are:

Unrestricted general funds - these are funds that can be used in accordance with the charitable objects at the discretion of the Board.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Rosetta Life
(A company limited by guarantee)

Notes to the financial statements (continued)
for the year ended 31 March 2022

3. Donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations and gifts	1,600	-	1,600	20,500	-	20,500
Project income	9,778	242,882	252,660	803	158,659	159,462
Furlough income	-	-	-	2,722	-	2,722
	<u>11,378</u>	<u>242,882</u>	<u>254,260</u>	<u>24,025</u>	<u>158,659</u>	<u>182,684</u>

Gifts are recognised as an asset upon receipt and valued at the market rate. All gifts are recognised in the SOFA.

4. Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	<u>2</u>	<u>6</u>

5. Raising funds

	Restricted funds 2022 £	Restricted funds 2021 £
Fundraising and publicity		
Staging fundraising events	8,838	7,946
Staff costs	6,400	7,860
	<u>15,238</u>	<u>15,806</u>

Rosetta Life
(A company limited by guarantee)

Notes to the financial statements (continued)
for the year ended 31 March 2022

6. Charitable activities

	Productions 2022 £	Productions 2021 £
Staff costs	98,332	70,739
Production costs	116,352	71,517
	<u>214,684</u>	<u>142,256</u>
Support costs	7,640	5,833
	<u>222,324</u>	<u>148,089</u>
Analysis by fund		
Unrestricted funds	26,322	5,819
Restricted funds	196,002	142,270
	<u>222,324</u>	<u>148,089</u>

7. Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8. Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Charitable activities and administration	<u>4</u>	<u>4</u>
	2022 £	2021 £
Employment costs		
Wages and salaries	98,332	78,079
Social security costs	6,829	520
	<u>105,161</u>	<u>78,599</u>

There were no employees whose annual remuneration was more than £60,000.

Rosetta Life
(A company limited by guarantee)

Notes to the financial statements (continued)
for the year ended 31 March 2022

9. Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 April 2021	11,871
Additions	7,470
	<hr/>
At 31 March 2022	19,341
	<hr/>
Depreciation and impairment	
At 1 April 2021	11,870
Depreciation charged in the year	2,490
	<hr/>
At 31 March 2022	14,360
	<hr/>
Carrying amount	
At 31 March 2022	4,981
	<hr/> <hr/>
At 31 March 2021	1
	<hr/> <hr/>

10. Debtors: amounts falling due within one year

	2022 £	2021 £
Trade debtors	10,622	-
Prepayments and accrued income	5,150	9,122
	<hr/>	<hr/>
	15,772	9,122
	<hr/> <hr/>	<hr/> <hr/>

11. Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	3,054	4,191
Trade creditors	9,930	927
Other creditors	-	1,701
Accruals and deferred income	6,660	4,800
	<hr/>	<hr/>
	19,644	11,619
	<hr/> <hr/>	<hr/> <hr/>

12. Retirement benefit schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

Rosetta Life
(A company limited by guarantee)

Notes to the financial statements (continued)
for the year ended 31 March 2022

13. 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 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Dare to Dream – Room 2 Dream	1	-	(1)	-
Arts Council – Room 2 Dream	-	19,750	(12,910)	6,840
Circles of Art – Room 2 Dream	-	1,500	(1,500)	-
Breadalbane Academy – Room 2 Dream	-	250	(250)	-
SSE Renewables – Room 2 Dream	-	2,000	-	2,000
Stroke Odysseys Reading	-	6,500	(6,500)	-
Stroke Odysseys High Wycombe	-	9,300	(6,300)	3,000
Active London	2	-	(2)	-
Wellcome Shaper	19,344	40,000	(54,001)	5,343
Rothschild Foundation – Thames Valley Project	-	30,000	(4,125)	25,875
Stroke Odysseys Oxford	-	3,500	(500)	3,000
Reading Borough Council – New Directions	-	13,141	(13,141)	-
Wellcome – AHRC/Brainwaves	-	98,000	(98,000)	-
University of Bristol – Bristol Vision Loss	-	1,500	(1,500)	-
North Bristol NHF Trust – Bristol Vision Loss	-	1,500	(1,500)	-
St Joseph's Hospice – Accelerate	-	14,441	(9,510)	4,931
Age UK Bristol – Bristol Black Carers	-	1,500	(1,500)	-
	<u>19,347</u>	<u>242,882</u>	<u>(211,240)</u>	<u>50,989</u>

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Dare to Dream	4,877	1,622	(6,498)	1
Stroke Odysseys Tour	-	-	-	-
Stroke Odysseys Bristol	1,089	-	(1,089)	-
Stroke Odysseys Reading	2,283	-	(2,283)	-
Stroke Odysseys High Wycombe	-	-	-	-
Active London	10,515	11,026	(21,539)	2
Wellcome Shaper	-	99,044	(79,700)	19,344
ILFTT	-	46,967	(46,967)	-
	<u>18,764</u>	<u>158,659</u>	<u>(158,076)</u>	<u>19,347</u>

Rosetta Life
(A company limited by guarantee)

Notes to the financial statements (continued)
for the year ended 31 March 2022

13. Restricted funds (continued)

Room 2 Dream – A project with various funders to enable partnerships with children and young people facing loss, conflict and mental health conditions from England, Scotland and various worldwide locations to produce an immersive 360 film together.

Wellcome Shaper – A research project in collaboration with Kings College London that explores the viability of upscaling Rosetta Life work across the NHS.

Wellcome AHRC/Brainwaves – As a response to the pandemic, the development of online & digital learning working with those impacted by stroke and brain injury

St Joseph's Hospice/Accelerate – A project working with people living with Lymphoedema to create a dance performance event, with further events planned for the future.

Rothschild Foundation/Thames Valley Project – A new Stroke Odysseys group in Buckinghamshire to deliver a series of creative workshops leading to a performance

ILFTT - is a City Bridge Trust funded opera project that engaged Rosetta Life Stroke ambassadors/survivors with Garsington Opera Community Company to test online creativity in a time of lockdown.

Active London - was a Rosetta Life creative movement and music project for people living with stroke in North London funded by GLA.

Wellcome Shaper – a research project in collaboration with Kings College that explores the viability of upscaling Rosetta Life work across the NHS.

14. Analysis of net assets between funds

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
Fund balances at 31 March 2022 are represented by:			
Tangible assets	4,981	-	4,981
Current assets/(liabilities)	(4,781)	50,989	46,208
	<u>200</u>	<u>50,989</u>	<u>51,189</u>
	<u><u>200</u></u>	<u><u>50,989</u></u>	<u><u>51,189</u></u>
	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
Fund balances at 31 March 2021 are represented by:			
Tangible assets	1	-	1
Current assets/(liabilities)	15,141	19,347	34,488
	<u>15,142</u>	<u>19,347</u>	<u>34,489</u>
	<u><u>15,142</u></u>	<u><u>19,347</u></u>	<u><u>34,489</u></u>

15. Related party transactions

There were no related party transactions during the period.