

# TWO ROADS EMOTIONAL HEALTH AND SAFETY CIO

England & Wales · Charity number 1188672

## Details

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Other names	TWO ROADS CIC, Two Roads Charity
Status	Registered
Legal form	CIO
Registered	2020-03-20
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	38 London Road Datchet Slough SL3 9JN
Phone	07771732591
Email	<a href="mailto:EDDIE@TWOROADSCHARITY.COM">EDDIE@TWOROADSCHARITY.COM</a>
Website	<a href="http://www.tworoadscharity.com">www.tworoadscharity.com</a>

## Activities

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**Objects:** TO ADVANCE THE EDUCATION OF THE GENERAL PUBLIC IN ALL AREAS RELATED TO THE PREVENTION OF SUICIDES.

**Activities:** We deliver training that reduces risk associated with common mental health issues such as depression and anxiety.

## Classification

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- **How:** Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

## Geography

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- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-11-30	£3,871	£38,729	-	-
2024-11-30	£4,344	£24,500	-	-
2023-11-30	£20,029	£21,323	-	-
2022-11-30	£67,265	£38,485	-	-
2021-11-30	£31,045	£22,416	-	-
2020-11-30	£12,977	£1,270	-	-

## Trustees

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Name	Role	Appointed
<b>Peter Callaghan</b>	Chair	2020-01-20
Carol Grogan		2020-02-20
Mary Bannon		2023-04-03
Mathew Fox		2023-10-10

**TWO ROADS EMOTIONAL HEALTH AND SAFETY CIO**

England & Wales - Charity number 1188672

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# Accounts

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Two Roads Emotional Health and Safety CIO

Two Roads Emotional Health and Safety CIO

Annual Report and Unaudited Financial Statements for the financial year ended 30 November  
2025

Charity number: 1188672

Charity number: SCO50858

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REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Peter Callaghan

Mary Bannon

Carol Grogan

Matthew Fox

Charity Number in England and Wales 1188672

Charity Number in Scotland SCO50858

Registered Office and Principal Address

38 London Road

Datchet

Slough

SL3 9LN

Principal Bankers

Metro Bank

One Southampton Row

London

WC1B 5HA

England

## TRUSTEES' ANNUAL REPORT

for the financial year ended 30 November 2025

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 30 November 2025.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Two Roads Emotional Health and Safety CIO present a summary of its purpose, governance, activities, achievements and finances for the financial year 30 November 2025.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice for Smaller Entities (the FRSSE) (effective 1 January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

### Principal Activity

is to advance the education of the general public in all areas in relation to the prevention of suicides.

### Mission, Objectives and Strategy

#### Mission Statement

The main aim of the Charity is the prevention of suicides through education within the UK.

To further these purposes for the public benefit, the following activities were undertaken, the delivery of live remote training to foster parents in Scotland, to the parents of school children in South East England and university students in Wales.

## Structure, Governance and Management

### Structure

Two Roads Emotional Health and Safety is constituted as a Charitable Incorporated Organisation and is recognised as a charity by the Charity Commission of England and Wales under the reference 1188672 and is also registered with the Office of the Scottish Charity Regulator reference number SCO50858.

### Review of Activities, Achievements and Performance

The following activities were undertaken, the delivery of positive mental health training to members of the veterinary profession and university students and the delivery of suicide prevention training to police officers in London and Birmingham. The Charity also participated in a scheme in the Glasgow University Computer Science Department to develop a mobile app to support the implementation of mentally healthy habits.

### Financial Review

The results for the financial year are set out on page 8

### Results

At the end of the financial year the charity has assets of £2,119 (2024 - £30199) and liabilities of £800 (2024 - £1222). The net assets of the charity have decreased by £27,658.

### Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Peter Callaghan

Mary Bannon

Carol Grogan

Matthew Fox

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

### Compliance with Sector-Wide Legislation and Standards

## Two Roads Emotional Health and Safety CIO

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Two Roads Emotional Health and Safety CIO subscribes to and is compliant with the following:

- The Companies Act 2006

Approved by the Board of Trustees on 27 April 2026 and signed on its behalf by:

Peter Callaghan

Trustee

Mary Bannon

Trustee

The trustees, who are also directors of Two Roads Emotional Health and Safety CIO for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the net income or expenditure of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; 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 confirm that they have complied with the above requirements in preparing the financial statements. The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 27 April 2025 and signed on its behalf by:

Peter Callaghan

Trustee

Mary Bannon

Trustee

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

		Unrestricted Funds 2025	Total Funds 2025	Unrestricted Funds 2024	Total Funds 2024
Incoming Resources					
Activities for generating funds		3871	3871	4344	4344
Resources expended					
Charitable activities		38729	30829	21133	21133
Other expenditure		nil	nil	3367	3367
Total Resources Expended		38729	38729	24600	24600
Net outgoing resources before transfers		(27658)	(27658)	(20156)	(20156)
Transfers between funds		Nil	Nil	Nil	Nil
Net movement in funds for the financial year		(27658)	(27658)	(20156)	(20156)
Total funds beginning of year		28977	28977	49133	49133
Total funds at end of year		1319	1319	28977	28977

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

BALANCE SHEET

as at 30 November 2025

Current Assets	2025	2024
Debtors	Nil	Nil
Cash at Bank	2119	30199
Creditors: Amounts falling due within one year	800	(1222)
Net Current Assets	1319	28977
Total Assets less current liabilities	1319	28977
Funds		
General Fund (unrestricted)	1319	28977

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 30 November 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

Approved by the Board of Trustees and authorised for issue on 27 April 2025 and signed on its behalf by

Peter Callaghan

Trustee

Mary Bannon

Trustee

## ACCOUNTING POLICIES

for the financial year ended 30 November 2025

### Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015)", the Companies Act 2006 and "The Financial Reporting Standard for Smaller Entities (effective January 2015)".

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

### Cash flow statement

The charity has availed of the exemption in FRS 1 from the requirement to produce a cash flow statement because it is classified as a small charity.

### Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

### Unrestricted designated funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes.

These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

### Incoming Resources

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

### Resources Expended

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result

of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

#### Taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

## Notes to the financial statements for the financial year ended 30 November 2025

## 1. GENERAL INFORMATION

Two Roads Emotional Health and Safety CIO is a company limited by shares incorporated in England. The registered office of the charity is 38 London Road, Datchet, Slough, SL3 9LN which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

## 2. INCOME

## 2.1 OTHER TRADING ACTIVITIES

Other trading activities	Unrestricted funds	Restricted funds	2025	2024
Training fees	£3871	£nil	£3871	£4344

## 3. EXPENDITURE

## 3.1 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	Support Costs	2025	2024
Expenditure on charitable activities	£31529	£nil	£nil	£31529	£20003
Governance Costs	£nil	£nil	£nil	£nil	£1130
	£31529	£nil	£nil	£31529	£21133

## 3.2 OTHER EXPENDITURE

	Direct Costs	Other costs	Support Costs	2025	2024
Other expenditure	£nil	£nil	£nil	£nil	£3367

## 3.3 GOVERNANCE COSTS

	Direct Costs	Other costs	Support Costs	2025	2024
Governance Costs	£nil	£nil	£nil	£nil	£1130

6. EMPLOYEES AND REMUNERATION Number of employees The average number of persons employed (including executive trustees) during the financial year was as follows:

	2025	2024
Full time	1	1
Part time	nil	nil
Staff costs		
Salary	£12221	£19500
Redundancy	£16500	£nil

#### 7. DEBTORS

	2025	2024
Other debtors	£nil	£nil

#### 8. CREDITORS

Amounts falling due within one year

	2025	2024
Taxation and social security costs	nil	£241
Accruals and deferred income	800	£981
Total	800	£1222

#### 9. RESERVES

	2025	2024
At the beginning of year	£28976	£49133
Deficit for year	£(27657)	£(20157)
At end of year	£1319	£28976

#### 10. CONTINGENT LIABILITIES

A contingent liability exists to repay grants where the conditions of funding are no longer met.

#### 11. POST BALANCE SHEET EVENTS

There have been no significant events affecting the charity since the financial year end.

**TWO ROADS EMOTIONAL HEALTH AND SAFETY CIO**

England & Wales - Charity number 1188672

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# Accounts

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Charity Number: 1188672  
Charity Number: SCO50858

**Two Roads Emotional Health and Safety CIO**  
**Annual Report and Unaudited Financial Statements**  
**for the financial year ended 30 November 2024**

Exchange Accountants Limited  
Chartered Certified Accountants  
Oakmont House  
2 Queens Road  
Lisburn  
BT27 4TZ

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## Two Roads Emotional Health and Safety CIO REFERENCE AND ADMINISTRATIVE INFORMATION

**Trustees**

Peter Callaghan  
Mary Bannon  
Carol Grogan  
Matthew Fox

**Charity Number in England and Wales**  
**Charity Number in Scotland**

1188672  
SCO50858

**Registered Office and Principal Address**

38 London Road  
Datchet  
Slough  
SL3 9LN

**Independent Examiner**

Exchange Accountants Limited  
Chartered Certified Accountants  
Oakmont House  
2 Queens Road  
Lisburn  
BT27 4TZ

**Principal Bankers**

Metro Bank  
One Southampton Row  
London  
WC1B 5HA  
England

# Two Roads Emotional Health and Safety CIO TRUSTEES' ANNUAL REPORT

for the financial year ended 30 November 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 30 November 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Two Roads Emotional Health and Safety CIO present a summary of its purpose, governance, activities, achievements and finances for the financial year 30 November 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice for Smaller Entities (the FRSSE) (effective 1 January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

## Principal Activity

is to advance the education of the general public in all areas in relation to the prevention of suicides.

## Mission, Objectives and Strategy

### Mission Statement

The main aim of the Charity is the prevention of suicides through education within the UK.

To further these purposes for the public benefit, the following activities were undertaken, the delivery of live remote training to foster parents in Scotland, to the parents of school children in South East England and university students in Wales.

## Structure, Governance and Management

### Structure

Two Roads Emotional Health and Safety is constituted as a Charitable Incorporated Organisation and is recognised as a charity by the Charity Commission of England and Wales under the reference 1188672 and is also registered with the Office of the Scottish Charity Regulator reference number SCO50858.

## Review of Activities, Achievements and Performance

The following activities were undertaken, the delivery of positive mental health training to members of the veterinary profession and university students and the delivery of suicide prevention training to police officers in London and Birmingham. The Charity also participated in a scheme in the Glasgow University Computer Science Department to develop a mobile app to support the implementation of mentally healthy habits.

## Financial Review

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

## Results and Dividends

At the end of the financial year the charity has assets of £30,199 (2023 - £52,643) and liabilities of £1,223 (2023 - £3,510). The net assets of the charity have decreased by £(20,157).

## Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Peter Callaghan  
Mary Bannon  
Carol Grogan  
Matthew Fox

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

# Two Roads Emotional Health and Safety CIO TRUSTEES' ANNUAL REPORT

for the financial year ended 30 November 2024

## Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Two Roads Emotional Health and Safety CIO subscribes to and is compliant with the following:

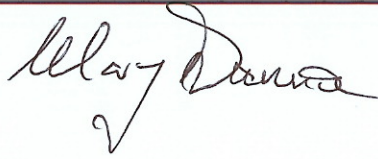
- The Companies Act 2006

Approved by the Board of Trustees on 3 April 2025 and signed on its behalf by: \_\_\_\_\_

**Peter Callaghan**  
Trustee



**Mary Bannon**  
Trustee



## Two Roads Emotional Health and Safety CIO STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 30 November 2024

The trustees, who are also directors of Two Roads Emotional Health and Safety CIO for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the net income or expenditure of the charity for that period.

In preparing these financial statements, the trustees are required to:

- ~~select suitable accounting policies and apply them consistently;~~
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; 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 confirm that they have complied with the above requirements in preparing the financial statements.

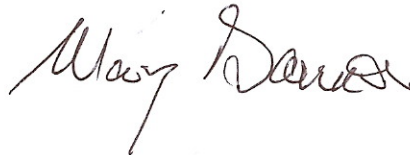
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 3 April 2025 and signed on its behalf by:

**Peter Callaghan**  
Trustee



**Mary Bannon**  
Trustee



## Two Roads Emotional Health and Safety CIO INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF TWO ROADS EMOTIONAL HEALTH AND SAFETY CIO

We have examined the financial statements of the charity for the financial year ended 30 November 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Accounting Policies and the related notes.

### Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Regulation 10 (1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 and Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to our attention.

### Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission and Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations). An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006 and section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- the financial statements do not accord with those accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
- the financial statements do not comply with the accounting requirements of the Charities Act
- there is further information needed for a proper understanding of the accounts to be reached.

*Exchange Accountants*

**EXCHANGE ACCOUNTANTS LIMITED**

Chartered Certified Accountants  
Oakmont House  
2 Queens Road  
Lisburn  
BT27 4TZ

Date: 3 April 2025

## Two Roads Emotional Health and Safety CIO STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)  
for the financial year ended 30 November 2024

	Notes	Unrestricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Total Funds 2023 £
<b>Incoming Resources</b>					
Activities for generating funds	2.1	4,344	4,344	20,029	20,029
<b>Resources Expended</b>					
Charitable activities	3.1	21,133	21,133	17,407	17,407
Other expenditure	3.2	3,367	3,367	3,916	3,916
<b>Total Resources Expended</b>		<b>24,500</b>	<b>24,500</b>	21,323	21,323
<b>Net incoming/outgoing resources before transfers</b>		<b>(20,156)</b>	<b>(20,156)</b>	(1,294)	(1,294)
Gross transfers between funds		-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>(20,156)</b>	<b>(20,156)</b>	(1,294)	(1,294)
<b>Reconciliation of funds:</b>					
Total funds beginning of the year		49,133	49,133	50,427	50,427
<b>Total funds at the end of the year</b>		<b>28,977</b>	<b>28,977</b>	49,133	49,133

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

## Two Roads Emotional Health and Safety CIO

Company Number:

### BALANCE SHEET

as at 30 November 2024

	Notes	2024 £	2023 £
<b>Current Assets</b>			
Debtors	7	-	52,330
Cash at bank and in hand		30,199	313
		<u>30,199</u>	<u>52,643</u>
<b>Creditors: Amounts falling due within one year</b>	8	<u>(1,222)</u>	<u>(3,510)</u>
<b>Net Current Assets</b>		<u>28,976</u>	<u>49,133</u>
<b>Total Assets less Current Liabilities</b>		<u>28,977</u>	<u>49,133</u>
<b>Funds</b>			
General fund (unrestricted)		28,977	49,133
<b>Total funds</b>		<u>28,977</u>	<u>49,133</u>
<b>Balance Sheet does not balance</b>			

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 30 November 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

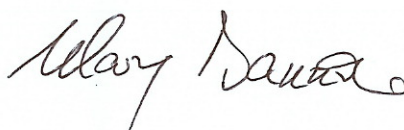
The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

**Approved by the Board of Trustees and authorised for issue on 3 April 2025 and signed on its behalf by**

Peter Callaghan  
Trustee



Mary Bannon  
Trustee



## Two Roads Emotional Health and Safety CIO

# ACCOUNTING POLICIES

for the financial year ended 30 November 2024

### **Basis of preparation**

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015)", the Companies Act 2006 and "The Financial Reporting Standard for Smaller Entities (effective January 2015)".

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

### **Cash flow statement**

The charity has availed of the exemption in FRS 1 from the requirement to produce a cash flow statement because it is classified as a small charity.

### **Restricted funds**

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

### **Unrestricted designated funds**

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

### **Incoming Resources**

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

### **Resources Expended**

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

### **Taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

## Two Roads Emotional Health and Safety CIO NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 November 2024

### 1. GENERAL INFORMATION

Two Roads Emotional Health and Safety CIO is a company limited by shares incorporated in England. The registered office of the charity is 38 London Road, Datchet, Slough, SL3 9LN which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

### 2. INCOME

#### 2.1 OTHER TRADING ACTIVITIES

Unrestricted Funds	Restricted Funds	2024	2023
£	£	£	£

Training fees	4,344	-	4,344	20,029
---------------	-------	---	-------	--------

### 3. EXPENDITURE

#### 3.1 CHARITABLE ACTIVITIES

Direct Costs	Other Costs	Support Costs	2024	2023
£	£	£	£	£

Expenditure on charitable activities	20,003	-	-	20,003	16,477
Governance Costs (Note 3.3)	-	-	1,130	1,130	930
	<u>20,003</u>	<u>-</u>	<u>1,130</u>	<u>21,133</u>	<u>17,407</u>

#### 3.2 OTHER EXPENDITURE

Direct Costs	Other Costs	Support Costs	2024	2023
£	£	£	£	£

Other expenditure	2,697	291	379	3,367	3,916
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#### 3.3 GOVERNANCE COSTS

Direct Costs	Other Costs	Support Costs	2024	2023
£	£	£	£	£

Governance costs	-	-	1,130	1,130	930
------------------	---	---	-------	-------	-----

#### 3.4 SUPPORT COSTS

Other Expenditure	Governance Costs	2024	2023
£	£	£	£

Support costs	379	1,130	1,509	2,144
---------------	-----	-------	-------	-------

### 4. ANALYSIS OF SUPPORT COSTS

2024	2023
£	£

Support costs	1,509	2,144
---------------	-------	-------

### 5. INVESTMENT AND OTHER INCOME

2024	2023
£	£

Sundry income	236	-
Bank interest	594	-

	<u>830</u>	<u>-</u>
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## Two Roads Emotional Health and Safety CIO NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 November 2024

### 6. EMPLOYEES AND REMUNERATION

#### Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2024 Number	2023 Number
Full time employees	1	1
Part-time employees	-	2
	<u>1</u>	<u>3</u>

The staff costs comprise:

	2024 £	2023 £
Wages and salaries	<u>19,500</u>	<u>14,988</u>

### 7. DEBTORS

	2024 £	2023 £
Other debtors	-	52,330
	<u>-</u>	<u>52,330</u>

### 8. CREDITORS

#### Amounts falling due within one year

	2024 £	2023 £
Taxation and social security costs	241	93
Other creditors	-	1,757
Accruals and deferred income	981	1,660
	<u>1,222</u>	<u>3,510</u>

### 9. RESERVES

	2024 £	2023 £
At the beginning of the year	49,133	50,427
Deficit for the financial year	(20,157)	(1,294)
	<u>28,976</u>	<u>49,133</u>

### 10. CONTINGENT LIABILITIES

A contingent liability exists to repay grants where the conditions of funding are no longer met.

### 11. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

**TWO ROADS EMOTIONAL HEALTH AND SAFETY CIO**

England & Wales - Charity number 1188672

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# Accounts

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Charity Number: 1188672  
Charity Number: SCO50858

**Two Roads Emotional Health and Safety CIO**  
**Annual Report and Unaudited Financial Statements**  
**for the financial year ended 30 November 2023**

Exchange Accountants Limited  
Chartered Certified Accountants  
Oakmont House  
2 Queens Road  
Lisburn  
BT27 4TZ

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## Two Roads Emotional Health and Safety CIO REFERENCE AND ADMINISTRATIVE INFORMATION

**Trustees**  
Peter Callaghan  
Mary Bannon (Appointed 3 March 2023)  
Jean Harrison (Resigned 3 March 2023)  
Carol Grogan  
Matthew Fox (Appointed 10 October 2023)

**Charity Number in England and Wales** 1188672  
**Charity Number in Scotland** SCO50858

**Registered Office and Principal Address**  
Kemp House  
152 City Road  
London  
EC1 2NX

**Independent Examiner**  
Exchange Accountants Limited  
Chartered Certified Accountants  
Oakmont House  
2 Queens Road  
Lisburn  
BT27 4TZ

**Principal Bankers**  
Metro Bank  
One Southampton Row  
London  
WC1B 5HA  
England

# Two Roads Emotional Health and Safety CIO TRUSTEES' ANNUAL REPORT

for the financial year ended 30 November 2023

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 30 November 2023.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Two Roads Emotional Health and Safety CIO present a summary of its purpose, governance, activities, achievements and finances for the financial year 30 November 2023.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice for Smaller Entities (the FRSSE) (effective 1 January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

## Mission, Objectives and Strategy

### Mission Statement

The main aim of the Charity is the prevention of suicides through education within the UK.

To further these purposes for the public benefit, the following activities were undertaken, the delivery of live remote training to foster parents in Scotland, to the parents of school children in South East England and university students in Wales.

## Structure, Governance and Management

### Structure

Two Roads Emotional Health and Safety is constituted as a Charitable Incorporated Organisation and is recognised as a charity by the Charity Commission of England and Wales under the reference 1188672 and is also registered with the Office of the Scottish Charity Regulator reference number SCO50858.

## Review of Activities, Achievements and Performance

The following activities were undertaken, the delivery of positive mental health training to members of the veterinary profession and university students and the delivery of suicide prevention training to police officers in London and Birmingham. The Charity also participated in a scheme in the Glasgow University Computer Science Department to develop a mobile app to support the implementation of mentally healthy habits.

## Financial Review

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

## Results and Dividends

At the end of the financial year the charity has assets of £52,643 (2022 - £51,157) and liabilities of £3,510 (2022 - £1,328). The net assets of the charity have decreased by £(696).

## Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Peter Callaghan  
Mary Bannon (Appointed 3 March 2023)  
Jean Harrison (Resigned 3 March 2023)  
Carol Grogan  
Matthew Fox (Appointed 10 October 2023)

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

## Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Two Roads Emotional Health and Safety CIO subscribes to and is compliant with the following:

- The Companies Act 2006

**Two Roads Emotional Health and Safety CIO  
TRUSTEES' ANNUAL REPORT**

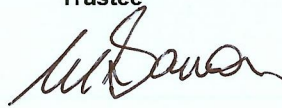
for the financial year ended 30 November 2023

Approved by the Board of Trustees on 8 April 2024 and signed on its behalf by:

**Peter Callaghan  
Trustee**



**Mary Bannon  
Trustee**



## Two Roads Emotional Health and Safety CIO STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 30 November 2023

The trustees, who are also directors of Two Roads Emotional Health and Safety CIO for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the net income or expenditure of the charity for that period.

In preparing these financial statements, the trustees are required to:

- ~~select suitable accounting policies and apply them consistently;~~
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; 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 confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with. 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.

Approved by the Board of Trustees on 8 April 2024 and signed on its behalf by:

**Peter Callaghan**  
Trustee



**Mary Bannon**  
Trustee



## Two Roads Emotional Health and Safety CIO INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF TWO ROADS EMOTIONAL HEALTH AND SAFETY CIO

We have examined the financial statements of the charity for the financial year ended 30 November 2023, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Accounting Policies and the related notes.

### Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Regulation 10 (1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 and Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to our attention.

### Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission and Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations). An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006 and section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- the financial statements do not accord with those accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
- the financial statements do not comply with the accounting requirements of the Charities Act
- there is further information needed for a proper understanding of the accounts to be reached.

*Exchange Accountants*  
**EXCHANGE ACCOUNTANTS LIMITED**  
Chartered Certified Accountants  
Oakmont House  
2 Queens Road  
Lisburn  
BT27 4TZ

Date: 8 April 2024

## Two Roads Emotional Health and Safety CIO STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)  
for the financial year ended 30 November 2023

	Notes	Unrestricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Total Funds 2022 £
<b>Incoming Resources</b>					
Charitable activities					
Grants	2.1	-	-	23,315	23,315
Activities for generating funds	2.2	20,029	20,029	43,950	43,950
<b>Total incoming resources</b>		<b>20,029</b>	<b>20,029</b>	67,265	67,265
<b>Resources Expended</b>					
Charitable activities	3.1	17,407	17,407	36,776	36,776
Other expenditure	3.2	3,916	3,916	1,709	1,709
<b>Total Resources Expended</b>		<b>21,323</b>	<b>21,323</b>	38,485	38,485
<b>Net incoming/outgoing resources before transfers</b>		<b>(1,294)</b>	<b>(1,294)</b>	28,780	28,780
Gross transfers between funds		-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>(1,294)</b>	<b>(1,294)</b>	28,780	28,780
<b>Reconciliation of funds:</b>					
Total funds beginning of the year		50,427	50,427	21,049	21,049
<b>Total funds at the end of the year</b>		<b>49,133</b>	<b>49,133</b>	49,829	49,829

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

# Two Roads Emotional Health and Safety CIO

Company Number:

## BALANCE SHEET

as at 30 November 2023

	Notes	2023 £	2022 £
<b>Current Assets</b>			
Debtors	6	52,330	5,600
Cash at bank and in hand		313	45,557
		<u>52,643</u>	<u>51,157</u>
<b>Creditors: Amounts falling due within one year</b>	7	<u>(3,510)</u>	<u>(1,328)</u>
<b>Net Current Assets</b>		<u>49,133</u>	<u>49,829</u>
<b>Total Assets less Current Liabilities</b>		<u>49,133</u>	<u>49,829</u>
<b>Funds</b>			
General fund (unrestricted)		49,133	49,829
<b>Total funds</b>		<u>49,133</u>	<u>49,829</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.

For the financial year ended 30 November 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

Approved by the Board of Trustees and authorised for issue on 8 April 2024 and signed on its behalf by

Peter Callaghan  
Trustee



Mary Bannon  
Trustee



## Two Roads Emotional Health and Safety CIO ACCOUNTING POLICIES

for the financial year ended 30 November 2023

### **Basis of preparation**

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015)", and "The Financial Reporting Standard for Smaller Entities (effective January 2015)".

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

### **Cash flow statement**

The charity has availed of the exemption in FRS 1 from the requirement to produce a cash flow statement because it is classified as a small charity.

### **Restricted funds**

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

### **Unrestricted designated funds**

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

### **Incoming Resources**

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

### **Resources Expended**

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

### **Taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

# Two Roads Emotional Health and Safety CIO

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 November 2023

### 1. GENERAL INFORMATION

Two Roads Emotional Health and Safety CIO is a company limited by shares incorporated in the England. The registered office of the charity is Kemp House, 152 City Road, London, EC1 2NX which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

### 2. INCOME

#### 2.1 CHARITABLE ACTIVITIES

Unrestricted Funds	Restricted Funds	2023	2022
£	£	£	£

#### Grants from governments and other co-funders:

Grant funding	-	-	-	23,315
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#### 2.2 OTHER TRADING ACTIVITIES

Unrestricted Funds	Restricted Funds	2023	2022
£	£	£	£

Training fees	20,029	-	20,029	43,950
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### 3. EXPENDITURE

#### 3.1 CHARITABLE ACTIVITIES

Direct Costs	Other Costs	Support Costs	2023	2022
£	£	£	£	£

Expenditure on charitable activities	16,477	-	-	16,477	35,926
Governance Costs (Note 3.3)	-	-	930	930	850

	<u>16,477</u>	<u>-</u>	<u>930</u>	<u>17,407</u>	<u>36,776</u>
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#### 3.2 OTHER EXPENDITURE

Direct Costs	Other Costs	Support Costs	2023	2022
£	£	£	£	£

Other expenditure	2,612	90	1,214	3,916	1,709
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	<u>2,612</u>	<u>90</u>	<u>1,214</u>	<u>3,916</u>	<u>1,709</u>
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#### 3.3 GOVERNANCE COSTS

Direct Costs	Other Costs	Support Costs	2023	2022
£	£	£	£	£

Governance costs	-	-	930	930	850
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	<u>-</u>	<u>-</u>	<u>930</u>	<u>930</u>	<u>850</u>
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#### 3.4 SUPPORT COSTS

Other Expenditure	Governance Costs	2023	2022
£	£	£	£

Support costs	1,214	930	2,144	1,089
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	<u>1,214</u>	<u>930</u>	<u>2,144</u>	<u>1,089</u>
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### 4. ANALYSIS OF SUPPORT COSTS

2023	2022
£	£

Support costs	2,144	1,089
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	<u>2,144</u>	<u>1,089</u>
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**Two Roads Emotional Health and Safety CIO**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 30 November 2023

**5. EMPLOYEES AND REMUNERATION**

**Number of employees**

The average number of persons employed (including executive trustees) during the financial year was as follows:

	<b>2023</b>	2022
	<b>Number</b>	Number
Full time employees	1	1
Part-time employees	2	2
	<u>3</u>	<u>3</u>

The staff costs comprise:

	<b>2023</b>	2022
	£	£
Wages and salaries	<u>14,988</u>	<u>34,261</u>

**6. DEBTORS**

	<b>2023</b>	2022
	£	£
Trade debtors	-	5,600
Other debtors	<u>52,330</u>	<u>-</u>
	<u>52,330</u>	<u>5,600</u>

**7. CREDITORS**

**Amounts falling due within one year**

	<b>2023</b>	2022
	£	£
Taxation and social security costs	93	598
Other creditors	<u>1,757</u>	<u>-</u>
Accruals and deferred income	<u>1,660</u>	<u>730</u>
	<u>3,510</u>	<u>1,328</u>

**8. RESERVES**

	<b>2023</b>	2022
	£	£
At the beginning of the year	50,427	21,049
(Deficit)/Surplus for the financial year	<u>(1,294)</u>	<u>28,780</u>
At the end of the year	<u>49,133</u>	<u>49,829</u>

**9. CONTINGENT LIABILITIES**

A contingent liability exists to repay grants where the conditions of funding are no longer met.

**10. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.

**TWO ROADS EMOTIONAL HEALTH AND SAFETY CIO**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 30 NOVEMBER 2023**

**Two Roads Emotional Health and Safety CIO**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement  
for the financial year ended 30 November 2023

	2023 £	2022 £
<b>Income</b>		
Bank of Scotland	-	18,315
PWC	-	5,000
Training fees	20,029	43,950
	<u>20,029</u>	<u>67,265</u>
<b>Expenses</b>		
Wages and salaries	14,988	34,261
Staff training	166	766
Advertising	1,323	899
Computer costs	793	1,447
Travelling and entertainment	1,819	-
Consultancy fees	1,214	239
Accountancy	930	850
Bank charges	46	15
General expenses	27	8
Interest on overdue taxation	17	-
	<u>21,323</u>	<u>38,485</u>
<b>Net (deficit)/surplus</b>	<u>(1,294)</u>	<u>28,780</u>

**TWO ROADS EMOTIONAL HEALTH AND SAFETY CIO**

England & Wales - Charity number 1188672

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# Accounts

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**Charity Number: 1188672**  
**Charity Number: SCO50858**

**Two Roads Emotional Health and Safety CIO**  
**Annual Report and Unaudited Financial Statements**  
**for the financial year ended 30 November 2022**

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**Exchange Accountants Limited**  
**Chartered Certified Accountants**  
**Oakmont House**  
**2 Queens Road**  
**Lisburn**  
**BT27 4TZ**

**Two Roads Emotional Health and Safety CIO  
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**Two Roads Emotional Health and Safety CIO  
REFERENCE AND ADMINISTRATIVE INFORMATION**

**Trustees** Carol Duffy  
Jean Harrison  
Peter Callaghan

**Charity Number in England and Wales** 1188672  
**Charity Number in Scotland** SCO50858

**Registered Office and Principal Address** Kemp House  
152 City Road  
London  
EC1 2NX

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**Independent Examiner** Exchange Accountants Limited  
Chartered Certified Accountants  
Oakmont House  
2 Queens Road  
Lisburn  
BT27 4TZ

**Bankers** Metro Bank  
One Southampton Row  
London  
WC1B 5HA  
England

# Two Roads Emotional Health and Safety CIO TRUSTEES' ANNUAL REPORT

for the financial year ended 30 November 2022

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 30 November 2022.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

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In this report the trustees of Two Roads Emotional Health and Safety CIO present a summary of its purpose, governance, activities, achievements and finances for the financial year 30 November 2022.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice for Smaller Entities (the FRSSE) (effective 1 January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

## **Mission, Objectives and Strategy**

### **Mission Statement**

The main aim of the Charity is the prevention of suicides through education within the UK.

To further these purposes for the public benefit, the following activities were undertaken, the delivery of live remote training to foster parents in Scotland, to the parents of school children in South East England and university students in Wales.

## **Structure, Governance and Management**

### **Structure**

Two Roads Emotional Health and Safety is constituted as a Charitable Incorporated Organisation and is recognised as a charity by the Charity Commission of England and Wales under the reference 1188672 and is also registered with the Office of the Scottish Charity Regulator reference number SCO50858.

### **Review of Activities, Achievements and Performance**

The main achievements of the charity in the year were to develop the ability to deliver the Organisational programs during COVID restrictions.

The following activities were undertaken, the delivery of live remote training to foster parents in Scotland, to the parents of school children in South East England and university students in Wales.

### **Financial Review**

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

### **Results and Dividends**

At the end of the financial year the charity has assets of £51,157 (2021 - £21,780) and liabilities of £1,328 (2021 - £1,441). The net assets of the charity have increased by £29,490.

### **Trustees**

The trustees who served throughout the financial year, except as noted, were as follows:

Carol Duffy  
Jean Harrison  
Peter Callaghan

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

### **Compliance with Sector-Wide Legislation and Standards**

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Two Roads Emotional Health and Safety CIO subscribes to and is compliant with the following:

- The Companies Act 2006

**Two Roads Emotional Health and Safety CIO  
TRUSTEES' ANNUAL REPORT**

for the financial year ended 30 November 2022

Approved by the Board of Trustees on 3 February 2023 and signed on its behalf by:

Jean Harrison  
Trustee



Peter Callaghan  
Trustee



## Two Roads Emotional Health and Safety CIO STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 30 November 2022

The trustees, who are also directors of Two Roads Emotional Health and Safety CIO for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the net income or expenditure of the charity for that period.

In preparing these financial statements, the trustees are required to:

- ~~select suitable accounting policies and apply them consistently;~~
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; 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 confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with. 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.

Approved by the Board of Trustees on 3 February 2023 and signed on its behalf by:

Jean Harrison  
Trustee



Peter Callaghan  
Trustee



## INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF TWO ROADS EMOTIONAL HEALTH AND SAFETY CIO

We have examined the financial statements of the charity for the financial year ended 30 November 2022, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Accounting Policies and the related notes.

### Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Regulation 10 (1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 and Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

### It is our responsibility to:

- examine the financial statements under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to our attention.

### Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission and Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations). An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with our examination, no matter has come to our attention which gives us cause to believe that in any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006 and section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- the financial statements do not accord with those accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
- the financial statements do not comply with the accounting requirements of the Charities Act
- there is further information needed for a proper understanding of the accounts to be reached.

*Exchange Accountants Limited*  
EXCHANGE ACCOUNTANTS LIMITED

Chartered Certified Accountants  
Oakmont House  
2 Queens Road  
Lisburn  
BT27 4TZ

Date: 3 February 2023

**Two Roads Emotional Health and Safety CIO**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)  
for the financial year ended 30 November 2022

	Notes	Unrestricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Total 2021 £
<b>Incoming Resources</b>					
Voluntary Income	2.1	-	-	730	730
Charitable activities					
Grants	2.2	23,315	23,315	18,315	18,315
Activities for generating funds	2.3	43,950	43,950	12,000	12,000
<b>Total Incoming resources</b>		<b>67,265</b>	<b>67,265</b>	<b>31,045</b>	<b>31,045</b>
<b>Resources Expended</b>					
Charitable activities	3.1	36,776	36,776	19,010	19,010
Other expenditure	3.2	1,709	1,709	3,406	3,406
<b>Total Resources Expended</b>		<b>38,485</b>	<b>38,485</b>	<b>22,416</b>	<b>22,416</b>
<b>Net incoming/outgoing resources before transfers</b>		<b>28,780</b>	<b>28,780</b>	<b>8,629</b>	<b>8,629</b>
Gross transfers between funds		-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>28,780</b>	<b>28,780</b>	<b>8,629</b>	<b>8,629</b>
<b>Reconciliation of funds</b>					
Balances brought forward at 1 December 2021		21,049	21,049	11,710	11,710
<b>Balances carried forward at 30 November 2022</b>		<b>49,829</b>	<b>49,829</b>	<b>20,339</b>	<b>20,339</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

## Two Roads Emotional Health and Safety CIO

Company Number:

### BALANCE SHEET

as at 30 November 2022

	Notes	2022 £	2021 £
<b>Current Assets</b>			
Debtors	6	5,600	-
Cash at bank and in hand		45,557	21,780
		<u>51,157</u>	<u>21,780</u>
<b>Creditors: Amounts falling due within one year</b>	7	<u>(1,328)</u>	<u>(1,441)</u>
<b>Net Current Assets</b>		<u>49,829</u>	<u>20,339</u>
<b>Total Assets less Current Liabilities</b>		<u>49,829</u>	<u>20,339</u>
<b>Funds</b>			
General fund (unrestricted)		<u>49,829</u>	<u>20,339</u>
<b>Total funds</b>		<u>49,829</u>	<u>20,339</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.

For the financial year ended 30 November 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

Approved by the Board of Trustees and authorised for issue on 3 February 2023 and signed on its behalf by

Jean Harrison  
Trustee

Peter Callaghan  
Trustee

## **Two Roads Emotional Health and Safety CIO ACCOUNTING POLICIES**

for the financial year ended 30 November 2022

### **Basis of preparation**

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015)", and "The Financial Reporting Standard for Smaller Entities (effective January 2015)".

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

### **Cash flow statement**

The charity has availed of the exemption in FRS 1 from the requirement to produce a cash flow statement because it is classified as a small charity.

### **Restricted funds**

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

### **Unrestricted designated funds**

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

### **Incoming Resources**

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

### **Resources Expended**

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

### **Taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Two Roads Emotional Health and Safety CIO**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 30 November 2022

**1. GENERAL INFORMATION**

Two Roads Emotional Health and Safety CIO is a company limited by shares incorporated in the England. The registered office of the charity is Kemp House, 152 City Road, London, EC1 2NX which is also the principal place of business of the charity. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the charity.

**2. INCOME**

**2.1 DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
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Donations	-	-	-	730
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**2.2 CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
--	-------------------------	-----------------------	-----------	-----------

Grant funding	23,315	-	23,315	18,315
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**2.3 OTHER TRADING ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
--	-------------------------	-----------------------	-----------	-----------

Training fees	43,950	-	43,950	12,000
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**3. EXPENDITURE**

**3.1 CHARITABLE ACTIVITIES**

	Direct Costs £	Other Costs £	Support Costs £	2022 £	2021 £
--	-------------------	------------------	--------------------	-----------	-----------

Expenditure on charitable activities	35,926	-	-	35,926	18,278
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Governance Costs (Note 3.3)	-	-	850	850	732
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	<u>35,926</u>	<u>-</u>	<u>850</u>	<u>36,776</u>	<u>19,010</u>
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**3.2 OTHER EXPENDITURE**

	Direct Costs £	Other Costs £	Support Costs £	2022 £	2021 £
--	-------------------	------------------	--------------------	-----------	-----------

Other expenditure	1,447	23	239	1,709	3,406
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	<u>1,447</u>	<u>23</u>	<u>239</u>	<u>1,709</u>	<u>3,406</u>
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**3.3 GOVERNANCE COSTS**

	Direct Costs £	Other Costs £	Support Costs £	2022 £	2021 £
--	-------------------	------------------	--------------------	-----------	-----------

Governance costs	-	-	850	850	732
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	<u>-</u>	<u>-</u>	<u>850</u>	<u>850</u>	<u>732</u>
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**3.4 SUPPORT COSTS**

	Other Expenditure £	Governance Costs £	2022 £	2021 £
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Support costs	239	850	1,089	1,369
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	<u>239</u>	<u>850</u>	<u>1,089</u>	<u>1,369</u>
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**Two Roads Emotional Health and Safety CIO**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 30 November 2022

continued

**4. ANALYSIS OF SUPPORT COSTS**

	<b>2022</b>	2021
	£	£
Support costs	<u><b>1,089</b></u>	<u>1,369</u>

**5. EMPLOYEES AND REMUNERATION**

**Number of employees**

The average number of persons employed (including executive trustees) during the financial year was as follows:

	<b>2022</b>	2021
	Number	Number
Part-time employees	<b>2</b>	3
Full time employees	<b>1</b>	-
	<u><b>3</b></u>	<u>3</u>

The staff costs comprise:

	<b>2022</b>	2021
	£	£
Wages and salaries	<u><b>34,261</b></u>	<u>15,995</u>

**6. DEBTORS**

	<b>2022</b>	2021
	£	£
Trade debtors	<u><b>5,600</b></u>	<u>-</u>

**7. CREDITORS**

**Amounts falling due within one year**

	<b>2022</b>	2021
	£	£
Taxation and social security costs	<b>598</b>	641
Accruals and deferred income	<b>730</b>	800
	<u><b>1,328</b></u>	<u>1,441</u>

**8. RESERVES**

	<b>2022</b>	2021
	£	£
At 1 December 2021	<b>21,049</b>	11,710
Surplus for the financial year	<u><b>28,780</b></u>	<u>8,629</u>
At 30 November 2022	<u><b>49,829</b></u>	<u>20,339</u>

**9. CONTINGENT LIABILITIES**

A contingent liability exists to repay grants where the conditions of funding are no longer met.

**10. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.

**TWO ROADS EMOTIONAL HEALTH AND SAFETY CIO**

**SUPPLEMENTARY INFORMATION**

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**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 30 NOVEMBER 2022**

**Two Roads Emotional Health and Safety CIO**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
 Operating Statement  
 for the financial year ended 30 November 2022

	2022 £	2021 £
<b>Income</b>		
Donations	-	730
Awards for All	-	9,230
Wales Awards for All	-	9,085
Bank of Scotland	18,315	-
PWC	5,000	-
Training fees	43,950	12,000
	<u>67,265</u>	<u>31,045</u>
<b>Expenses</b>		
Wages and salaries	34,261	15,995
Staff training	766	420
Printing, postage and stationery	-	647
Advertising	899	1,863
Computer costs	1,447	2,753
Consultancy fees	239	-
Accountancy	850	719
Bank charges	15	6
General expenses	8	13
	<u>38,485</u>	<u>22,416</u>
<b>Net surplus</b>	<u>28,780</u>	<u>8,629</u>

**TWO ROADS EMOTIONAL HEALTH AND SAFETY CIO**

England & Wales - Charity number 1188672

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# Accounts

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**Charity Number: 1188672**  
**Charity Number: SCO50858**

**Two Roads Emotional Health and Safety CIO**  
**Annual Report and Unaudited Financial Statements**  
**for the financial year ended 30 November 2021**

**Exchange Accountants Limited**  
**Chartered Certified Accountants**  
**Oakmont House**  
**2 Queens Road**  
**Lisburn**  
**BT27 4TZ**

**Two Roads Emotional Health and Safety CIO**  
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**Two Roads Emotional Health and Safety CIO  
REFERENCE AND ADMINISTRATIVE INFORMATION**

**Trustees**

Carol Duffy  
Jean Harrison  
Peter Callaghan

**Charity Number in England and Wales  
Charity Number in Scotland**

1188672  
SCO50858

**Registered Office and Principal Address**

Kemp House  
152 City Road  
London  
EC1 2NX

**Independent Examiner**

Exchange Accountants Limited  
Chartered Certified Accountants  
Oakmont House  
2 Queens Road  
Lisburn  
BT27 4TZ

**Bankers**

Metro Bank  
One Southampton Row  
London  
WC1B 5HA  
England

# **Two Roads Emotional Health and Safety CIO TRUSTEES' ANNUAL REPORT**

for the financial year ended 30 November 2021

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 30 November 2021.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Two Roads Emotional Health and Safety CIO present a summary of its purpose, governance, activities, achievements and finances for the financial year 30 November 2021.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

## **Mission, Objectives and Strategy**

### **Mission Statement**

The main aim of the Charity is the prevention of suicides through education within the UK.

To further these purposes for the public benefit, the following activities were undertaken, the delivery of live remote training to foster parents in Scotland, to the parents of school children in South East England and university students in Wales.

## **Structure, Governance and Management**

### **Structure**

Two Roads Emotional Health and Safety is constituted as a Charitable Incorporated Organisation and is recognised as a charity by the Charity Commission of England and Wales under the reference 1188672 and is also registered with the Office of the Scottish Charity Regulator reference number SCO50858.

### **Review of Activities, Achievements and Performance**

The main achievements of the charity in the year were to develop the ability to deliver the Organisational programs during COVID restrictions.

The following activities were undertaken, the delivery of live remote training to foster parents in Scotland, to the parents of school children in South East England and university students in Wales.

### **Financial Review**

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

### **Results**

At the end of the financial year the charity has assets of £21,780 (2020 - £12,440) and liabilities of £1,441 (2020 - £730). The net assets of the charity have increased by £8,629.

### **Trustees**

The trustees who served throughout the financial year, except as noted, were as follows:

Carol Duffy  
Jean Harrison  
Peter Callaghan

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

### **Compliance with Sector-Wide Legislation and Standards**

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Two Roads Emotional Health and Safety CIO subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

**Two Roads Emotional Health and Safety CIO  
TRUSTEES' ANNUAL REPORT**  
for the financial year ended 30 November 2021

**Approved by the Board of Trustees on 9 December 2021 and signed on its behalf by:**

**Jean Harrison  
Trustee**



**Peter Callaghan  
Trustee**



**Two Roads Emotional Health and Safety CIO**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
for the financial year ended 30 November 2021

The trustees, who are also directors of Two Roads Emotional Health and Safety CIO for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; 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 confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with. 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.

Approved by the Board of Trustees on 9 December 2021 and signed on its behalf by:

Jean Harrison  
Trustee



Peter Callaghan  
Trustee



**Two Roads Emotional Health and Safety CIO  
INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF TWO  
ROADS EMOTIONAL HEALTH AND SAFETY CIO**

We have examined the financial statements of the charity for the financial year ended 30 November 2021, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Regulation 10 (1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 and Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to our attention.

**Basis of independent examiner's report**

Our examination was carried out in accordance with the general Directions given by the Charity Commission and Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations). An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with our examination, no matter has come to our attention which gives us cause to believe that in any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006 and section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- the financial statements do not accord with those accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

*Exchange Accountants*  
**EXCHANGE ACCOUNTANTS LIMITED**

Chartered Certified Accountants  
Oakmont House  
2 Queens Road  
Lisburn  
BT27 4TZ

**Date: 9 December 2021**

**Two Roads Emotional Health and Safety CIO**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)  
for the financial year ended 30 November 2021

	Notes	Unrestricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Total 2020 £
<b>Income</b>					
Voluntary Income	4.1	730	730	12,977	12,977
Charitable activities					
- Grants from co-funders	4.2	18,315	18,315	-	-
Activities for generating funds	4.3	12,000	12,000	-	-
<b>Total Incoming resources</b>		<b>31,045</b>	<b>31,045</b>	<b>12,977</b>	<b>12,977</b>
<b>Expenditure</b>					
Charitable activities	5.1	19,010	19,010	514	514
Other expenditure	5.2	3,406	3,406	753	753
<b>Total Expenditure</b>		<b>22,416</b>	<b>22,416</b>	<b>1,267</b>	<b>1,267</b>
<b>Net income/(expenditure)</b>		<b>8,629</b>	<b>8,629</b>	<b>11,710</b>	<b>11,710</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>8,629</b>	<b>8,629</b>	<b>11,710</b>	<b>11,710</b>
<b>Reconciliation of funds</b>					
Balances brought forward at 1 December 2020		11,710	11,710	-	-
<b>Balances carried forward at 30 November 2021</b>		<b>20,339</b>	<b>20,339</b>	<b>11,710</b>	<b>11,710</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

## Two Roads Emotional Health and Safety CIO

Company Number:

### BALANCE SHEET

as at 30 November 2021

	Notes	2021 £	2020 £
<b>Current Assets</b>			
Cash at bank and in hand		21,780	12,440
<b>Creditors: Amounts falling due within one year</b>	8	(1,441)	(730)
<b>Net Current Assets</b>		20,339	11,710
<b>Total Assets less Current Liabilities</b>		20,339	11,710
<b>Funds</b>			
General fund (unrestricted)		20,339	11,710
<b>Total funds</b>		20,339	11,710

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 16 of the Companies Act 2006.

For the financial year ended 30 November 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 9 December 2021 and signed on its behalf by

Jean Harrison  
Trustee



Peter Callaghan  
Trustee



## **Two Roads Emotional Health and Safety CIO NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 30 November 2021

### **1. GENERAL INFORMATION**

Two Roads Emotional Health and Safety CIO is a company limited by shares incorporated in the United Kingdom. The registered office of the charity is Kemp House, 152 City Road, London, EC1 2NX which is also the principal place of business of the charity. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the charity.

### **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### **Basis of preparation**

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

#### **Statement of compliance**

The financial statements of the charity for the financial year ended 30 November 2021 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

#### **Fund accounting**

The following are the categories of funds maintained:

#### **Restricted funds**

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

#### **Unrestricted funds**

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

**Two Roads Emotional Health and Safety CIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 30 November 2021

continued

**Income**

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

**Income from charitable activities**

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

**Expenditure**

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

**Cash at bank and in hand**

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months' notice of withdrawal.

**Taxation and deferred taxation**

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**3. PERIOD OF FINANCIAL STATEMENTS**

The comparative figures relate to the nine month period ended 30 November 2020.

**4. INCOME**

**4.1 DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
Donations	730	-	730	12,977

**Two Roads Emotional Health and Safety CIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 30 November 2021

continued

<b>4.2</b>	<b>CHARITABLE ACTIVITIES</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021</b>	<b>2020</b>
			<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Grant funding		<b>18,315</b>	<b>-</b>	<b>18,315</b>	<b>-</b>
<b>4.3</b>	<b>OTHER TRADING ACTIVITIES</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021</b>	<b>2020</b>
			<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Training fees		<b>12,000</b>	<b>-</b>	<b>12,000</b>	<b>-</b>
<b>5.</b>	<b>EXPENDITURE</b>					
<b>5.1</b>	<b>CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Expenditure on charitable activities	<b>18,278</b>	<b>-</b>	<b>-</b>	<b>18,278</b>	<b>-</b>
	Governance Costs (Note 5.3)	<b>13</b>	<b>-</b>	<b>719</b>	<b>732</b>	<b>514</b>
		<b>18,291</b>	<b>-</b>	<b>719</b>	<b>19,010</b>	<b>514</b>
<b>5.2</b>	<b>OTHER EXPENDITURE</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Other expenditure	<b>2,753</b>	<b>3</b>	<b>650</b>	<b>3,406</b>	<b>753</b>
<b>5.3</b>	<b>GOVERNANCE COSTS</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Governance costs	<b>13</b>	<b>-</b>	<b>719</b>	<b>732</b>	<b>514</b>
<b>5.4</b>	<b>SUPPORT COSTS</b>		<b>Other Expenditure</b>	<b>Governance Costs</b>	<b>2021</b>	<b>2020</b>
			<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Support costs		<b>650</b>	<b>719</b>	<b>1,369</b>	<b>500</b>
<b>6.</b>	<b>ANALYSIS OF SUPPORT COSTS</b>				<b>2021</b>	<b>2020</b>
					<b>£</b>	<b>£</b>
	Support costs				<b>1,369</b>	<b>500</b>

**Two Roads Emotional Health and Safety CIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 30 November 2021

continued

**7. EMPLOYEES AND REMUNERATION**

**Number of employees**

The average number of persons employed (including executive trustees) during the financial year was as follows:

	<b>2021</b>	2020
	<b>Number</b>	Number
Part-time employees	<u>3</u>	<u>-</u>

The staff costs comprise:

	<b>2021</b>	2020
	<b>£</b>	£
Wages and salaries	<u>15,995</u>	<u>-</u>

**8. CREDITORS**  
**Amounts falling due within one year**

	<b>2021</b>	2020
	<b>£</b>	£
Taxation and social security costs	<b>641</b>	-
Accruals and deferred income	<b>800</b>	730
	<u><b>1,441</b></u>	<u>730</u>

**9. RESERVES**

	<b>2021</b>	2020
	<b>£</b>	£
At 1 December 2020	<b>11,710</b>	-
Surplus for the financial year	<b>8,629</b>	11,710
At 30 November 2021	<u><b>20,339</b></u>	<u>11,710</u>

**10. CONTINGENT LIABILITIES**

A contingent liability exists to repay grants where the conditions of funding are no longer met.

**11. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.

**TWO ROADS EMOTIONAL HEALTH AND SAFETY CIO**  
**SUPPLEMENTARY INFORMATION**  
**RELATING TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 NOVEMBER 2021**

**Two Roads Emotional Health and Safety CIO**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement  
for the financial year ended 30 November 2021

	2021 £	2020 £
<b>Income</b>		
Donations	730	12,977
Awards for All	9,230	-
Wales Awards for All	9,085	-
Training fees	12,000	-
	<u>31,045</u>	<u>12,977</u>
<b>Expenses</b>		
Wages and salaries	15,995	-
Staff training	420	-
Printing, postage and stationery	647	-
Advertising	1,863	-
Computer costs	2,753	453
Consultancy fees	-	300
Accountancy	719	500
Bank charges	6	-
General expenses	13	14
	<u>22,416</u>	<u>1,267</u>
<b>Net surplus</b>	<u>8,629</u>	<u>11,710</u>

**TWO ROADS EMOTIONAL HEALTH AND SAFETY CIO**

England & Wales - Charity number 1188672

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1188672**

**Two Roads Emotional Health and Safety CIO**  
**Unaudited Accounts**  
**30 November 2020**

**EXCHANGE ACCOUNTANTS LIMITED**

Chartered Certified Accountants

Oakmont House

2 Queens Road

Lisburn

BT27 4TZ

# Two Roads Emotional Health and Safety CIO

## Accounts

Period ended 30 November 2020

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Statement of financial activities	<b>3</b>
Statement of financial position	<b>4</b>
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<b>The following page does not form part of the accounts</b>	
Detailed statement of financial activities	<b>11</b>

# Two Roads Emotional Health and Safety CIO

## Trustees' Annual Report

Period ended 30 November 2020

The trustees present their report and the unaudited accounts of the charity for the period ended 30 November 2020.

### Reference and administrative details

<b>Registered charity name</b>	Two Roads Emotional Health and Safety CIO	
<b>Charity registration number</b>	1188672	
<b>Principal office</b>	Kemp House 152 City Road London EC1 2NX	
<b>The trustees</b>	Carol Duffy	(Appointed 20 March 2020)
	Jean Harrison	(Appointed 20 March 2020)
	Peter Callaghan	(Appointed 20 March 2020)
<b>Independent examiner</b>	Conor Walls B.A (Hons) FCA Oakmont House 2 Queens Road Lisburn BT27 4TZ	

### Structure, governance and management

Two Roads Emotional Health and Safety is constituted as a Charitable Incorporated Organisation. The organisation was formed on 20 March 2020 and is recognised as a charity by the Charity Commission of England and Wales under the reference 1188672.

### Objectives and activities

The main aim of the Charity is the prevention of suicides through education within the UK. To further these purposes for the public benefit, the following activities were undertaken, development of a website allowing the general public to register for the Charity's programmes and the development of the Charity's capacity to deliver live remote training.

### Public Benefit

The Trustees of Two Roads Emotional Health and Safety have fully complied with the Public Benefit requirements as set out in the Charity Commission statutory guidance on public benefit.

### Achievements and performance

The main achievements of the charity in the year were to develop the ability to deliver the Organisational programs during COVID restrictions and to successfully transition from a Community Interest Company to a Charitable Incorporated Organisation.

### Financial review

The charity's financial position is reviewed on a monthly basis by the trustees and an Independent examination is carried out each year by a Chartered Accountant. At the date of the balance sheet at 30 November the charity was left with unrestricted reserves of £11,710.

The trustees' annual report was approved on 13 May 2021 and signed on behalf of the board of trustees by:

Jean Harrison  
Trustee



Peter Callaghan  
Trustee



# Two Roads Emotional Health and Safety CIO

## Independent Examiner's Report to the Trustees of Two Roads Emotional Health and Safety CIO

Period ended 30 November 2020

I report to the trustees on my examination of the accounts of Two Roads Emotional Health and Safety CIO ('the charity') for the period ended 30 November 2020.

### Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

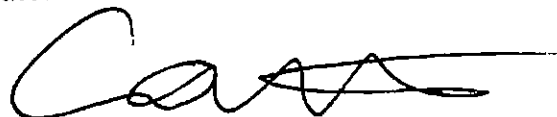
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material 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 130 of the Act; or
2. the financial statements accounts do not accord with those records; or
3. the financial statements accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.



Conor Walls B.A (Hons) FCA  
Independent Examiner

Oakmont House  
2 Queens Road  
Lisburn  
BT27 4TZ

13 May 2021

# Two Roads Emotional Health and Safety CIO

## Statement of Financial Activities

Period ended 30 November 2020

		2020	
	Note	Unrestricted funds £	Total funds £
<b>Income and endowments</b>			
Donations and legacies		12,977	12,977
<b>Total income</b>		<u>12,977</u>	<u>12,977</u>
<b>Expenditure</b>			
Expenditure on charitable activities:	5	(1,270)	(1,270)
<b>Total expenditure</b>		<u>(1,270)</u>	<u>(1,270)</u>
<b>Net income and net movement in funds</b>		<u>11,710</u>	<u>11,710</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		—	—
<b>Total funds carried forward</b>		<u>11,710</u>	<u>11,710</u>

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

All income and expenditure derive from continuing activities.

The notes on pages 5 to 9 form part of these financial accounts.

# Two Roads Emotional Health and Safety CIO

## Statement of Financial Position

30 November 2020

	Note	2020 £
<b>Current assets</b>		
Cash at bank and in hand		<u>12,440</u>
<b>Net current assets</b>		<u>12,440</u>
<b>Total assets less current liabilities</b>		<u>12,440</u>
<b>Provisions</b>	9	<u>(730)</u>
<b>Net assets</b>		<u>11,710</u>
<b>Funds of the charity</b>		
Unrestricted funds		<u>11,710</u>
<b>Total charity funds</b>	10	<u>11,710</u>

These financial statements accounts were approved by the board of trustees and authorised for issue on 13 May 2021, and are signed on behalf of the board by:

Jean Harrison  
Trustee



Peter Callaghan  
Trustee



The notes on pages 5 to 9 form part of these financial accounts.

# Two Roads Emotional Health and Safety CIO

## Notes to the Accounts

Period ended 30 November 2020

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales. The address of the principal office is Kemp House, 152-160 City Road, London, EC1 2NZ.

### 2. Statement of compliance

These accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The accounts have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The accounts are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the accounts requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

# Two Roads Emotional Health and Safety CIO

## Notes to the Accounts *(continued)*

Period ended 30 November 2020

### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable, and consistent basis.

#### Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

# Two Roads Emotional Health and Safety CIO

## Notes to the Financial Statements Accounts *(continued)*

Period ended 30 November 2020

### 3. Accounting policies *(continued)*

#### Provisions *(continued)*

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in income or expenditure unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised as a finance cost in the statement of financial activities in the period it arises, and is allocated to the appropriate expenditure heading.

#### Financial Instruments

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

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

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

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

# Two Roads Emotional Health and Safety CIO

## Notes to the Accounts *(continued)*

Period ended 30 November 2020

### 4. Independent examination fees

	2020
	£
Fees payable to the independent examiner for: Independent examination of the accounts	<u>500</u>

### 5. Particulars of employees' staff costs and emoluments

The average head count of employees during the Period was Nil.

No employee received employee benefits of more than £60,000 during the period.

### 6. Trustee remuneration and expenses

No Remuneration or other benefits were received by the Trustees.

### 7. Analysis of charitable funds

#### Unrestricted funds

	At 20 March 2020	Income	Expenditure	At 30 November 2020
	£	£	£	£
General funds	<u>—</u>	<u>12,977</u>	<u>(1,267)</u>	<u>11,710</u>

# Two Roads Emotional Health and Safety CIO

## Notes to the Accounts *(continued)*

Period ended 30 November 2020

### 8. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2020 £
Current Assets	12,440	<b>12,440</b>
Provisions	(730)	<b>(730)</b>
<b>Net assets</b>	<u>11,710</u>	<u><b>11,710</b></u>

**Two Roads Emotional Health and Safety CIO**

**Management Information**

**Period ended 30 November 2020**

**The following page does not form part of the accounts.**

# Two Roads Emotional Health and Safety CIO

## Detailed Statement of Financial Activities

Period ended 30 November 2020

	2020 £
<b>Income</b>	
Donations and legacies	12,977
Donations	
	<u>12,977</u>
<b>Total income</b>	
<b>Expenditure</b>	191
Computer costs	300
Consultancy fees	500
Accountancy fees	262
Subscriptions	14
Sundry expenses	
	<u>(1,267)</u>
<b>Total expenditure</b>	
	<u>11,710</u>
<b>Net surplus for the period</b>	