

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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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

Registered charity name	Two Roads Emotional Health and Safety CIO	
Charity registration number	1188672	
Principal office	Kemp House 152 City Road London EC1 2NX	
The trustees	Carol Duffy Jean Harrison Peter Callaghan	(Appointed 20 March 2020) (Appointed 20 March 2020) (Appointed 20 March 2020)
Independent examiner	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').

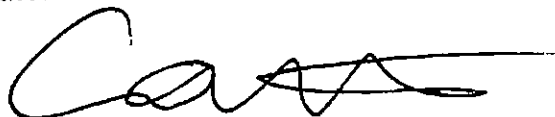
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 £
Income and endowments			
Donations and legacies		12,977	12,977
Total income		<u>12,977</u>	<u>12,977</u>
Expenditure			
Expenditure on charitable activities:	5	(1,270)	(1,270)
Total expenditure		<u>(1,270)</u>	<u>(1,270)</u>
Net income and net movement in funds		<u>11,710</u>	<u>11,710</u>
Reconciliation of funds			
Total funds brought forward		—	—
Total funds carried forward		<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 £
Current assets		
Cash at bank and in hand		<u>12,440</u>
Net current assets		<u>12,440</u>
Total assets less current liabilities		<u>12,440</u>
Provisions	9	<u>(730)</u>
Net assets		<u>11,710</u>
Funds of the charity		
Unrestricted funds		<u>11,710</u>
Total charity funds	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	12,440
Provisions	(730)	(730)
Net assets	<u>11,710</u>	<u>11,710</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 £
Income	
Donations and legacies	12,977
Donations	<u>12,977</u>
Total income	<u>12,977</u>
Expenditure	191
Computer costs	300
Consultancy fees	500
Accountancy fees	262
Subscriptions	14
Sundry expenses	<u>(1,267)</u>
Total expenditure	<u>(1,267)</u>
Net surplus for the period	<u>11,710</u>