

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 CONTENTS

	Page
Reference and Administrative Information	3
Trustees' Annual Report	4 - 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 - 13
Supplementary Information relating to the Financial Statements	15

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 £
Income					
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	-	-
Total Incoming resources		31,045	31,045	12,977	12,977
Expenditure					
Charitable activities	5.1	19,010	19,010	514	514
Other expenditure	5.2	3,406	3,406	753	753
Total Expenditure		22,416	22,416	1,267	1,267
Net income/(expenditure)		8,629	8,629	11,710	11,710
Transfers between funds		-	-	-	-
Net movement in funds for the financial year		8,629	8,629	11,710	11,710
Reconciliation of funds					
Balances brought forward at 1 December 2020		11,710	11,710	-	-
Balances carried forward at 30 November 2021		20,339	20,339	11,710	11,710

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 £
Current Assets			
Cash at bank and in hand		21,780	12,440
Creditors: Amounts falling due within one year	8	(1,441)	(730)
Net Current Assets		20,339	11,710
Total Assets less Current Liabilities		20,339	11,710
Funds			
General fund (unrestricted)		20,339	11,710
Total funds		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 478.

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

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

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:

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

The staff costs comprise:

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

8. CREDITORS
Amounts falling due within one year

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

9. RESERVES

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