

**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**

---

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

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

### **CONTENTS**

	<b>Page</b>
Reference and Administrative Information	3
Trustees' Annual Report	4 - 5
Statement of Trustees' Responsibilities	6
<hr/>	
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Accounting Policies	10
Notes to the Financial Statements	11 - 12
Supplementary Information relating to the Financial Statements	14

**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 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.

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)		49,829	20,339
<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**

<b>2.1 DONATIONS AND LEGACIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>

Donations	-	-	-	730
-----------	---	---	---	-----

**2.2 CHARITABLE ACTIVITIES**

<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022</b>	<b>2021</b>
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>

Grant funding	23,315	-	23,315	18,315
---------------	--------	---	--------	--------

**2.3 OTHER TRADING ACTIVITIES**

<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022</b>	<b>2021</b>
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>

Training fees	43,950	-	43,950	12,000
---------------	--------	---	--------	--------

**3. EXPENDITURE**

**3.1 CHARITABLE ACTIVITIES**

<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2022</b>	<b>2021</b>
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>

Expenditure on charitable activities	35,926	-	-	35,926	18,278
--------------------------------------	--------	---	---	--------	--------

Governance Costs (Note 3.3)	-	-	850	850	732
-----------------------------	---	---	-----	-----	-----

	35,926	-	850	36,776	19,010
--	--------	---	-----	--------	--------

**3.2 OTHER EXPENDITURE**

<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2022</b>	<b>2021</b>
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>

Other expenditure	1,447	23	239	1,709	3,406
-------------------	-------	----	-----	-------	-------

**3.3 GOVERNANCE COSTS**

<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2022</b>	<b>2021</b>
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>

Governance costs	-	-	850	850	732
------------------	---	---	-----	-----	-----

**3.4 SUPPORT COSTS**

<b>Other Expenditure</b>	<b>Governance Costs</b>	<b>2022</b>	<b>2021</b>
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>

Support costs	239	850	1,089	1,369
---------------	-----	-----	-------	-------

**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
	<b>£</b>	<b>£</b>
Support costs	<b>1,089</b>	1,369

**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
	<b>Number</b>	<b>Number</b>
Part-time employees	<b>2</b>	3
Full time employees	<b>1</b>	-
	<b>3</b>	3

The staff costs comprise:

	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
Wages and salaries	<b>34,281</b>	15,995

**6. DEBTORS**

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

**7. CREDITORS**

**Amounts falling due within one year**

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

**8. RESERVES**

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

**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 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
	<b>67,265</b>	<b>31,045</b>
<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
	<b>38,485</b>	<b>22,416</b>
<b>Net surplus</b>	<b>28,780</b>	<b>8,629</b>