



Annual Report

OF THE TRUSTEES AND AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

2021-2022

70
YEARS

Rose Road
Association

Making a positive difference to
the lives of young disabled people



This is the report of the Trustees for the year April 2021 to March 2022. It is prepared in accordance with all statutory and regulatory requirements, taking into account the Statement of Recommended Practice issued and revised in 2016. The report seeks to provide a summary of activity and achievements during this time.

Registered Charity Number (England and Wales): 276172
Registered Company Number (England and Wales): 01366534

This document can be made available in other formats. Please contact us on 023 8072 1234 if this would be helpful.

Contents

Thank you	3
Reference and Administrative Details	4
Our Vision, Mission and Values	5
Message from the Chair – Julie Gomer.....	6
Public Benefit Entity Compliance	7
Strategy Objectives and Activities	7
Our Main Activities.....	8
Our Positive Outcomes and Impact.....	9
Significant Impacts and Factors.....	10
Departmental Achievements and Performance	11
Oaks and Acorns Respite Units.....	11
Family Services	12
Community Services.....	13
Community Outreach	13
The Hut @ Rose Road.....	13
Activities.....	13
Avenues@Rose Road.....	14
Fundraising.....	15
Fundraising Statement.....	16
Our Five Year Plan for 2019–2024.....	16
Review of the year	17
Fund Movements	18
Statement of Trustees’ Responsibilities for the Annual Accounts.....	22
Independent auditor’s report to the members of The Rose Road Association.....	24
Statement of Financial Activities	29

Thank You

The Trustees are indebted to each and every donor and supporter for all the generous donations made during the year. This includes individuals, companies and charitable trusts, those who have remembered us in their wills or provided services at low or no cost, and volunteers who give their time so freely to help in our achievements.

We value and thank all our volunteers, staff, trustees, our members, special ambassadors, many supporters and the children and young people we support who helped make a difference this year.

We specifically acknowledge the following grant-giving organisations for their significant support during this period.

Arnold Clarke Community Fund
ASDA Foundation
Baily Thomas Charitable Fund
Barker-Mill Foundation
Ford Britain Trust
Green Hall Foundation
LCP Foundation
Manali Charitable Trust
O'Sullivan Family Charitable Trust
Persimmon Homes
Richard Kirkman Trust
South Western Railway
St James's Place Charitable Foundation
The Beaulieu Beaufort Foundation
The D'Oyly Carte Charitable Trust
The Edward Gostling Foundation
The Gerald Micklem Charitable Trust
The Hospital Saturday Fund
The Leathersellers' Company Charitable Fund
The Peter Harrison Foundation
The Reta Lila Howard Foundation
TK Maxx and Homesense Foundation
Yorkshire Building Society



Reference & Administrative Details

Registered Charity Number:	276172		
Constituted:	20th July 1970		
Company registration:	01366534		
Country of Incorporation:	United Kingdom		
Incorporated:	4th May 1978		
Trustees and Company Directors:	Julie Gomer (Chair & interim Treasurer) Con Attridge (Vice Chair) Chris Sirl (Treasurer Elect) Doug Miller Jane Lyon-Maris Kym Provan (co-opted March 22) Sam Clough Sheila Stokes White Paul Best Zoe Evans		
Chief Executive Officer:	Steve Swift Juno Hollyhock (resigned 28 February)		
Principle and Registered office:	The Bradbury Centre, 300 Aldermoor Road, Southampton, SO16 5NA		
Telephone number:	023 8072 1234		
Website address:	www.roseroad.org.uk		
Auditors:	Mazars LLP 5th Floor, Merck House, Seldown Lane Poole, Dorset, BH15 1TW		
Principal Bankers:	National Westminster Bank plc 43 London Road, Southampton SO15 2BL		
Solicitors:	Womble Bond Dickinson Oceana House, 39-49 Commercial Road Southampton, SO15 1GA		
Patron:	Patron Dame Esther Rantzen DBE		
Ambassadors:			
Martin Jay CBE DL	Nina Basset	Janice Viveash	Paul Murray MBE
Geoff Holt MBE DL	Bruce Elkins FCA	Chris White	Nick Vaughan
Richard & Jane Smith	Nina Schofield	Michael Kurn	Mike Andrews
Jan Peirson	Kerry Swain	Alan Blair MBE	
Karl & Kim Simmonds	Clive & Eryl Thompsett	Gay Drysdall & Leonora (Jo) Rood	

Our Vision, Mission and Values

The Rose Road Association started in 1952 as a small group of parents who provided education, activities and support for disabled children and young adults and their families. The need for our services continues to be in high demand, and we continue to have at our heart the needs of the whole family.



Our Vision

A world where disability is not a barrier.



Our Mission

To break down barriers and inspire people to reach their potential.



Our Values

At Rose Road Association we really care.

- We value individuals
- We respect choices
- We challenge barriers



Working Together



Person Centred



Quality and Standards



Trust and Respect



Pride and Passion



Fun and Celebration

Message from the Chair, Julie Gomer



A very warm welcome to you all as you read about our progress during the year, the challenges we face and our plans for the future.

Let me start with some important thank yous. Doug Miller stood down as Chair of Trustees in October after many years of providing outstanding leadership to the Board of Trustees. We are fortunate that Doug will remain as a Trustee such that we can continue to benefit from his wisdom, experience, commitment and good humour. Thank you Doug.

Juno Hollyhock gave us several months notice of her intention to resign from the role of Chief Executive. During her tenure, Juno's energy, passion, enthusiasm and exceptional leadership has strengthened our service provision and our finances. Her collaborative style and can-do attitude ensured we stayed open to support families during the pandemic when many other providers closed their doors. Thank you Juno from everyone at Rose Road.

Juno's resignation gave the Board what we thought would be the difficult, if not impossible, task of recruiting a new CEO. Following a rigorous recruitment process, we were delighted to appoint Steve Swift as CEO who joined us in early 2022. Steve very quickly established himself in the role and his first few weeks included emergency planning for storm Eunice and dealing with an outbreak of Covid. Steve's early focus was on establishing internal and external relationships; essential building blocks for the CEO role and he has already firmly established himself in the role.

As we move on from the very challenging acute stages of the pandemic, now is the time for the Board to refocus on our strategic objectives, to ensure we continue to meet the evolving needs of service users and families. This work has already started with an outline plan for completion in early 2023. We plan to include as many stakeholders as possible over the coming months. We face many challenges including the nationally well publicised difficulties in recruiting staff to the sector, but our staff group are working hard on an innovative recruitment strategy that is starting to address this. This is so indicative of the way in which our whole staff group respond with enthusiasm and professionalism to the many challenges in delivering our services and I am enormously proud of them all.

Finally, I continue to be humbled by our many supporters, donors and volunteers without whom we would not be the strong, caring organisation that I am proud to be a part of. Thank you to each and every one of you. As the number of events, we are able to organise and participate in increases, I hope to meet as many of you as possible over the coming months.

A handwritten signature of Julie Gomer in black ink.

Public Benefit Entity Compliance

The Trustees confirm that they have complied with their duty to have due regard to guidance on public benefit published by the Charity Commission in exercising their power and duties. The public benefit of the charity's activities are outlined under "activities" and "outcomes" below.

Strategy Objectives and Activities

Our key aims for 2021/22 were to begin to address the challenges laid out in year three of our five year Business Plan 2019–24, with a focus on:

- ♦ Embedding a new offer around supported holidays (delayed owing to COVID in 2019/20 and 20/21).
- ♦ Opening our new accessible Family Cinema
- ♦ Publishing a book to support siblings of a disabled child and/or young people
- ♦ Developing quality systems for our non-regulated services and our family services
- ♦ Maintaining our regulated standards
- ♦ Developing plans for value added projects such as a young people-led activities programme
- ♦ Continuing to explore the possibility of collaborating in a supported living programme
- ♦ Increasing the numbers of individual givers supporting the day to day work of the Association
- ♦ Looking at how we respond to the increase in demand for our services for young adults, including furthering our conversations around a new build adult respite home
- ♦ Increased use of digital technology across all of our services through a new digital strategy
- ♦ Starting to implement the Charity Governance Code
- ♦ Recruit proactively to be representative of our client group demographic
- ♦ Grow our payroll giving programme
- ♦ Explore how we increase private payments through personal allowances
- ♦ Increasing the number of organisations we deliver disability awareness training to and for

And we set out to achieve:

A more reliable and higher quality of service to our families through:

- ♦ Meeting all care packages
- ♦ Recruiting and retaining quality staff
- ♦ Complying with all relevant legislation
- ♦ Maintaining our estate to a high standard
- ♦ Involving service users and their families more in our planning and influencing policy
- ♦ Service development

Improved choice for service users through new initiatives including:

- ♦ Providing supported holidays as well as traditional respite for older young people
- ♦ Providing structured day/evening/weekend services
- ♦ Providing or supporting post 19 residential options
- ♦ Increasing/expanding our current service availability
- ♦ A clear and accessible offer for those on personal budgets

Improved organisational sustainability through:

- ♦ Meeting our fundraising targets
- ♦ Pricing new and existing work realistically
- ♦ Improving the level of our free reserves
- ♦ Improving the engagement of volunteers
- ♦ Developing and training our staff

Our Main Activities



Overnight short breaks

We provide 15 respite care beds for 49 weeks a year at the Bradbury Centre, our purpose built unit in Southampton, where children, young people and adults can enjoy an overnight break, a weekend break or a week-long stay depending on need. During their stay they have access to a range of activities and outings and are given opportunities to develop and practise independent living skills.

Community Outreach

Available 7 days a week on a one to one basis, our outreach service provides domiciliary care, leisure activities in the home or community, special outings, and trips to see friends or to attend activities.



Young Adult Specialist Provision

Avenues College has been designed to extend learning opportunities for young adults, aged 19–25, with severe/profound learning disabilities with additional physical and sensory needs. The model of education standards we are using is based on the success, knowledge, skills and understanding of Rosewood Free School.

#Destinations is a day service that provides young adults who attend Rose Road all day with activities in the community and sessions with purpose. We create a person-centred plan to inspire them to achieve their own personal goals. Each individual has 1:1 staffing to help them to work towards their targets.

For college leavers who require a combination of education and community based services, we have **The Hut @ Rose Road**. This service is run in the building next door to the Bradbury Centre and can be a stepping stone to **#Destinations**. This provision is for young adults aged 24–26, and supports them in a positive environment allowing them to thrive in a safe space.



Activity Schemes

We offer a range of activity schemes in the school holidays and on Saturdays across Southampton and Hampshire. These schemes provide disabled young people with much needed opportunities for play, and a social setting in which to relax or take part in activities.

Family Support

We provide Information Advice & Support to disabled children and young people and their families. These services are delivered in West Berkshire, Southampton and Portsmouth. We also support 3 Parent Carer Forums to represent views of parents of disabled children in strategic decision making.



Our Positive Outcomes and Impact



Support for family units

Respite care and short breaks make a huge contribution to the prevention of family crises by decreasing the stress levels experienced by parent carers. The knowledge that a regular, planned break can be taken is clearly beneficial enabling them to re-charge their batteries and spend time with other family members. Our Family Services empower parent carers and young people, giving them the information they need to participate in decisions about the services they receive.



JT's story, by his Dad:

JT has profound Autism and had become quite isolated in recent years, so it had become increasingly hard to function as a family. Because of the pandemic, there was a long pause in respite provision during his transition to Rose Road, but he settled in very quickly and readily accepted Rose Road, which is a great testament to the patience of staff who really seem to 'get him'.

Not only has it built up his confidence and independence, but it allows us to do things as a family that we'd normally miss out on – trips to the beach, cinema, going to family events and even going on holiday; a 5-day extended break with Rose Road allowed us to take a trip away.

Although we were heartbroken not to have JT with us, Rose Road provides a safe and secure environment, and it is very reassuring to us that JT is happy when he is away from us.

Having Rose Road during a time when our entire support network fell away has been so important for the whole family's wellbeing and mental health.



Removing barriers and supporting young people out of social isolation

With our overnight short breaks, outreach service and holiday activity schemes, children can have fun and develop friendships with other young people. Our Bradbury Saturday Club gives families an opportunity to interact with other families in a safe and supportive environment, it also gives siblings of disabled young people a chance to mix with other young carers and share experiences.



Our Family Services social media presence informs parent carers about local support groups and activities where they can meet other families in a similar situation.



Increased social confidence and emotional wellbeing

A tremendous benefit of respite care is the opportunities for personal development as young people have the chance to visit new places, develop new interests, practice independent living skills and widen their social network. Our services support young people to progress towards preparing for adulthood key outcomes of employment, independent living, community inclusion and health.



“
Rose Road got to know Gemma so well. They really helped her to settle and grow and develop, she went out and about and did new activities and learnt new skills! I am so grateful to them for playing such an important part in our lives. I don't know where we'd be without them.

Gemma's mum

”



Wider impact

Local authorities experience less need for social care interventions, a decrease in costly out-of-area placements and a fall in the number of disabled children entering the looked-after system. (Together for Disabled Children Report “Towards a more ordinary life “ 2011).

Significant Impact and Factors

Despite the global pandemic continuing to impact on our service we have been able to achieve significant outcomes this year against our Business Plan, these include:

- ♦ Maintaining **high standards with our regulators** rated as good by both Ofsted and CQC
- ♦ Achieving over **70% uptake of our community outreach packages and our overnight respite occupancy** despite very challenging recruitment difficulties and staff absences in the early part of the year
- ♦ Using virtual methodologies to maintain swift transition through recruitment services **keeping to our 30 day target** of ‘application to appointment’
- ♦ A successful recruitment campaign including local TV news coverage is **improving recruitment and retention**. We are starting to see improvements despite a difficult first 6 months.
- ♦ Providing **first class support** for our SEND Information Advice and Support despite **21% growth in call volume**.
- ♦ Significant capital improvements including the **refurbishment of Acorns** children's overnight respite home, replacements of hoists and door openers, and the installation of our **new cinema space** (fully funded by external sponsors).

Departmental Achievements and Performance

The Trustees confirm that they have complied with their duty to have due regard to guidance on public benefit published by the Charity Commission in exercising their power and duties. The public benefit of the charity's activities are outlined under "activities" and "outcomes" below.

Oaks and Acorns Respite Unit



We provided a total of 3,035 bed nights over the course of the year, and we operated at 69% occupancy which was sadly below our 85% target. This was due to having a reduced capacity owing to staff shortages attributed to a sector wide recruitment crisis, staff sickness including Covid isolation requirements and agency supply chain difficulties. This year we provided overnight respite to a total of 117 families, and we continue to see an increase in referral of both children and young adults with complex health needs.

Key Successes in Oaks and Acorns

- We had a CQC infection control inspection which went really well
- We had an OFSTED inspection which was of a high standard - we remain GOOD in all areas.
- We have received some wonderful compliments from candidates who have been through the recruitment process and in spite of recruitment being a challenge we are recruiting staff and things are starting to look positive going forward.
- Despite the challenges that COVID has thrown at us along the way, we remained open throughout last year.

Challenges Experienced

- Recruitment has remained a challenge for Oaks & Acorns
- New referrals have had to be put on hold due to the staffing shortages



Family Services



New range of factsheets



12 webinars delivered

We continued to deliver SEND Information Advice and Support in West Berkshire, Southampton and Portsmouth and supported 1269 families during the year. This is an increase of 21%. We also supported Parent Carer Forums in West Berkshire; Windsor & Maidenhead; Bournemouth, Christchurch & Poole, Southampton and Hampshire, enabling parent carers to have a say in strategic decision making about the services delivered by the Local Authority and CCGs.

Key successes in Family Services:

- We delivered a series of virtual weekly drop-in opportunities to give parent carers the chance to speak with the team and also get peer support.
- We created 12 new webinars to inform and empower parent carers and young people.
- We produced a range of new factsheets (including three which were translated) and added new pages to our website to increase our self-help resources.
- We have been engaging directly with Young People via TikTok and engagement with local Youth forums.
- We have worked with partner organisations to deliver two new projects in Southampton as part of our Southampton Parent Carer Forum work focused on improving experiences of children with autism in mainstream school (Autism in Schools) and providing peer support opportunities and 1:1 advice and support (Autism Allies).
- The All Aboard project completed its final year. 150 rail journeys have been taken by disabled children and young people who don't normally use the train and 50 families who don't normally travel by train engaged in the project and travelled by rail
- The West Berkshire Youth Forum continues to go from strength to strength with 8 members actively taking part to influence local provision and services for young disabled people

Key Challenges:

- Central government funding has reduced significantly for our SENDIASS services, and demand far outweighs our staffing capacity. We are now working on how we can continue to deliver a high quality service with reducing funding in the future.



Community Services



Community Outreach

The Outreach service has been returning to community-based activities throughout the year, now that the Covid restrictions have eased. We have pushed our recruitment campaigns, taking on 9 new Outreach support workers in the last quarter of the year, allowing us to begin



to take on new referrals and increase the number of hours that we are fulfilling for current packages. The Outreach team have supported young people to get back to 'normal' after the Pandemic and have embraced the ever-changing Covid restrictions. This year we delivered 23,023 hours of support across all Outreach services to 82 families and achieved a 70% uptake of our services over the year.

The Hut @ Rose Road

The Hut continues to expand and develop – both with new staff members and a new young person joining them this year.

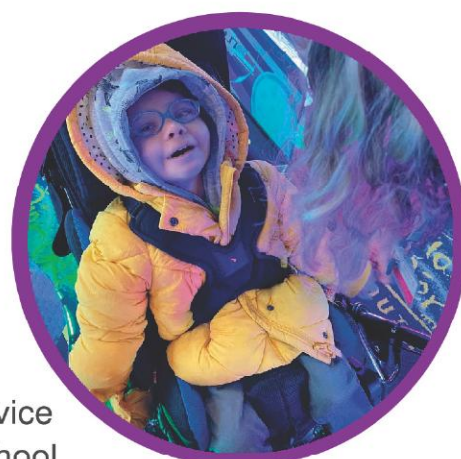
The Hut have started to make use of the community facilities

around them, attending regular coffee mornings with local community groups and exploring work experience opportunities to develop their learning. The young people particularly enjoy supporting and participating in fundraising events where possible and have enjoyed several trips to the Ordnance survey to offer their judging expertise in their 'Bake off's'. The Hut remained open for the duration of the year, closing only over the Christmas period.

We delivered a total of 8,131 hours of additional support to young people over the last year.

Activities

We continued to offer a range of Activity Schemes & Saturday Clubs across Southampton & Hampshire, providing much needed opportunities for play for children and young adults. During the year we delivered 42 Saturday clubs and 85 playscheme sessions, with over 95 families accessing sessions. We continue to adapt sessions to meet the various individual needs of all the children & young people attending, encouraging and supporting social interaction between peers. The Activity service continues to offer valuable respite for families and carers over school holidays and weekends.





My favourite thing about this role is the interaction with our young people; they make the day really fun. Every day is varied as we're led by their choices, and seeing them develop friendships and learn new skills is so rewarding. I wish I'd found this job years before I did!

Julie, Hut Support Worker

Avenues at Rose Road

During this year Avenues@Rose Road remained open for those most in need. Avenues@Rose Road is an interim day services provision with an educational component for 19-25 year olds with complex physical and/or health needs. Rose Road is subcontracting the running of this provision to Avenues College Limited.

The core aims of Avenues are:

- To prepare students who have severe and/or profound learning disabilities, with complex physical and sensory needs, for adulthood in an adult orientated environment.
- To provide opportunities to develop lifelong learning skills, reduce dependency and increase community participation.
- Avenues@Rose Road has been designed to extend the learning opportunities for young adults with severe/profound learning disabilities with additional physical and sensory needs.
- The need for the provision and the model of education standards they are using is based on the success, knowledge, skills and understanding of Avenues@Rose Road.

We have been really delighted to be working alongside such professional and person-centred delivery. It has been a joy to have sixteen Avenues learners in with us taking part in the life of Rose Road, sharing their journeys and adding to the richness of our daily experience.



Fundraising

It costs us £10,000 each day to run the Rose Road Association. Statutory sources fund £8,500 - we have to find £1,500 a day from donations and gifts in Wills just to keep going. Our ambition is to not only keep going but to also grow our support for the many families on our waiting lists.

As with the previous year, our supporters and donors have shown flexibility and responsiveness in unprecedented levels. They have removed restrictions, so we have been able to target funds where they were needed most. They have worked with us to re-design project outcomes and targets and they have provided emergency funding to support the most vulnerable families get the help they need following the Pandemic.

We have tentatively entered back into the world of events. The Pandemic taught us that our fundraising events are far more than just opportunities to raise money; they give our community and the families we support a much needed social and recreational opportunity.

Some highlights of this year have been:

- We have extended our Partnership with Ordnance Survey by a third year. At the end of March 31st 2022 this partnership has raised over £35,000
- Our team has been supported by a work placement student from Treloars college and a number of placements from elsewhere. This is strengthening the team and our outputs
- We took part in the Big Give match funding programme for the first time and met our target with help from a range of donors, old and new
- Trusts and Foundations continue to support our emergency overnight bednights programme and are engaging with our new project to help improve the wellbeing of young people who are struggling due to impacts effects of the Pandemic
- The Edward Gostling Foundation has again helped us to continue with planned capital improvements, making vital changes to the social spaces in our children's respite centre

For the year ahead we are focusing on growing our income. In the coming financial year, we will increase our fundraising capacity from 3.5 to 5.3FTE posts. We will start the process for upgrading our very old CRM database to help us improve our stewardship and data management and will be delivering our legacy fundraising strategy with the help and support of Richard Radcliffe. We will continue with our supported internship programme from which we have learnt much.

We are very thankful and grateful to all our donors and supporters who have continued to support us during this difficult year. We look forward to the future and supporting many more families.



Fundraising Statement

In accordance with Charities (Protection and Social Investment) Act 2016 section 13:

All fundraising activities at Rose Road were undertaken by staff employed directly by the association and no professional fundraiser or commercial participator carried out any of those activities in the year 2021–22.

The Association is voluntarily registered with the Fundraising Regulator and practices its fundraising activities within the regulator's Code of Fundraising Practice. Senior fundraising staff are members of the Institute of Fundraising and abide by its Compliance Framework.

There have been no instances of failure to comply with Fundraising Regulator standards and 0 complaints have been received since our registration with them. Fundraising staff and volunteers adhere to the Association's Ethical Fundraising Policy and relevant safeguarding policies to ensure vulnerable people are protected.

Our 5 Year Plan 2019 - 2024

Our five-year Business Plan runs from 2019–24.

As we go into Year 4 we will be focussing on:

- ♦ Introducing a staff **wellbeing strategy** to support our teams and improve staff retention resulting in a higher quality service for all
- ♦ Working with our **youth forums** and service user groups to give all those we support a true voice in shaping services
- ♦ Embedding a new offer around **supported holidays** (delayed owing to COVID in 2019–22)
- ♦ **Maintaining** our regulated standards
- ♦ Introducing new programmes of value added work such as a **young people-led activities** programme (delayed owing to COVID in 2019 – 2022)
- ♦ Continuing to explore the possibility of collaborating in a **supported living programme**
- ♦ Increasing the **numbers of individual givers** supporting the day to day work of the Association and introducing a new gifts in wills strategy
- ♦ Looking at how we respond to the **increase in demand** for our services for young adults, including furthering our **conversations** around a new build adult respite home
- ♦ Increased use of digital technology across all of our services through a **new digital transformation strategy**
- ♦ Continuing to **implement** the Charity Governance Code
- ♦ **Recruit proactively to be representative** of our client group demographic
- ♦ Engaging our stakeholders in redeveloping our **vision and mission** statements
- ♦ Increasing the number of organisations we **deliver disability awareness** training to and for



Review of the year

Financial performance for the year ending 31st March 2022 has shown a deficit of **£(37,875)** against a budgeted surplus of £88,249.

The revenue deficit (excluding capital income of £17,594), was **£(55,471)** compared to a revenue budgeted surplus of £66,557.

There are a number of reasons for the adverse financial performance, including:

- Government Pay to Plan (1) for Respite and Community services in place during 2020-21 was not repeated during 2021-22. Due to Covid related staff sickness and cancellations the Association therefore had losses in these areas of direct delivery
- In addition to staff sickness and cancellations, recruitment issues – in part linked to the requirement for staff in the care sector to be fully vaccinated against Covid, which is now removed – limited the Associations ability to deliver services to budgeted levels throughout the year and resulted in increased recruitment costs compared to budget
- The Association had a change of CEO during the year resulting in some unbudgeted recruitment and handover costs.
- Trading Activities produced a loss due to an inability to rent out the Hydrotherapy pool for large portions of the year attributable to COVID restrictions and safety measures.

(1) Under procurement notice 0220 Government enabled local authorities to pay for their contracted services during the first wave of Covid, despite not all services being delivered, to help prevent closures of organisations

Principal Funding Sources

The vast majority of funding is through service contracts and grants with local authorities related to individual care packages and are for between one and three year periods. This provides the Association with financial stability over the medium term and allows for greater planning certainty and decision making.



The charity also receives income through fund raising and grants for our work with families and individuals.

The principal funding sources are derived from incoming resources from charitable activities, which accounts for 89% or £3,370,779 of Association's total income.

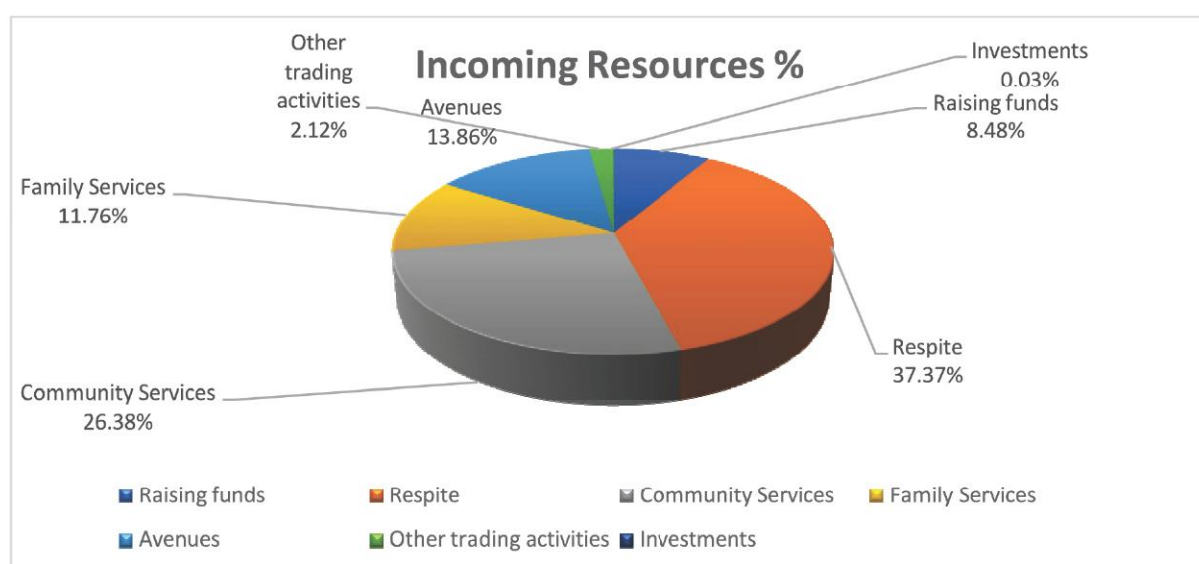
Fund Movements

Net Incoming Resources for the Year

Total net incoming resources from all operations for the year amounted to **£(37,875)**, compared to £478,157 in 2020/21 and represents **(1.00)%** (20/21: 11.82%) of total incoming resources for the period.

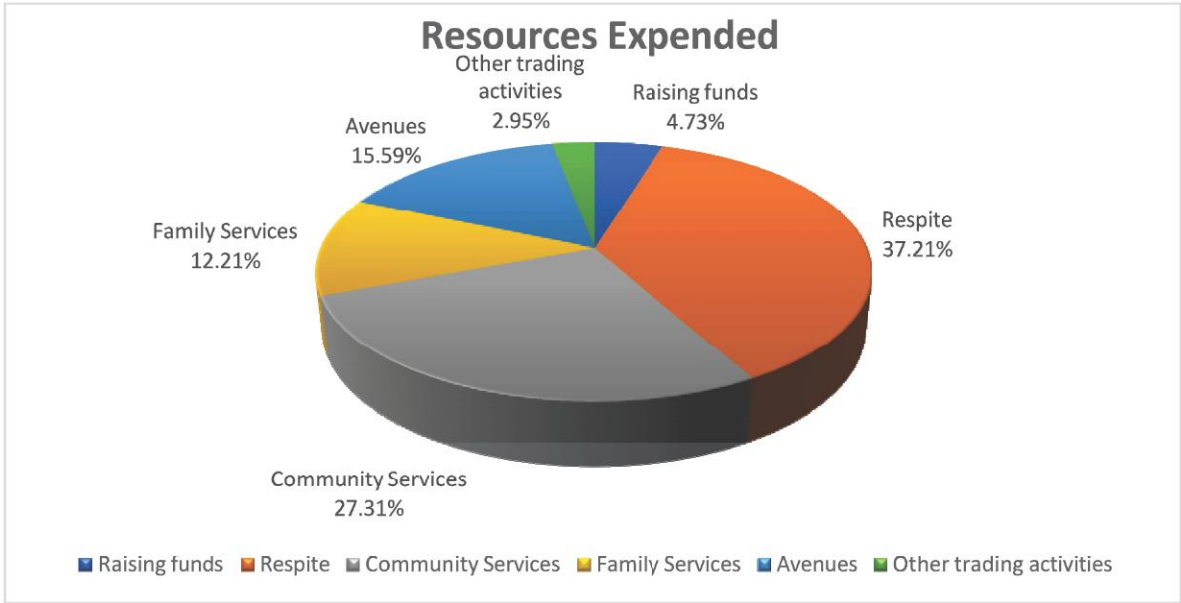
Incoming Resources

Incoming Resources for the year totalled £3,771,873, a decrease of **(6.77)%** (£274,009) on last year (2020/21: £4,045,882).



Resources Expended

Resources expended for the year totalled £3,809,748, an increase of 6.78% £242,023 on last year (2020/21 £3,567,725).



Capital Expenditure

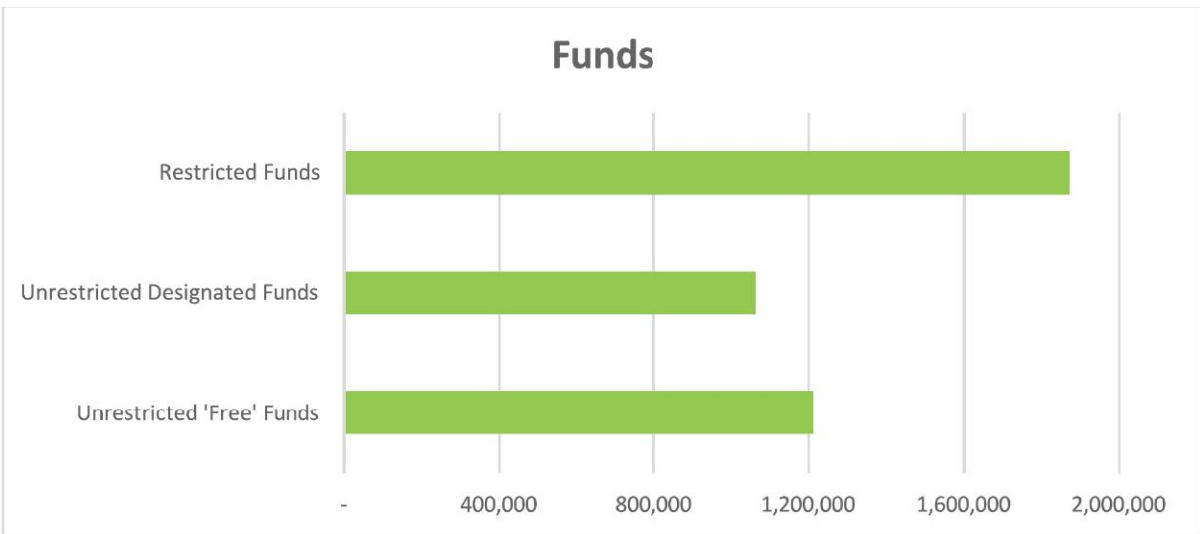
The Association's capital expenditure for the year amounted to £70,036 compared to £125,452 in 2020/21.

Funds

Unrestricted Funds - total net outgoing resources for the year amounted to **£(14,593)**.

Restricted Funds - total net outgoing resources for the year amounted to **£ (23,282)**, which is the depreciation on the Bradbury Centre building.

Total funds as at 31st March 2022 stand at £4,139,317, of which £2,270,532 relates to unrestricted funds and £1,868,785 relates to restricted funds, which is the net book value of the Bradbury Centre building.



Basis of accounting

The annual financial statements of The Rose Road Association are attached to this report. The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Reserves Policy

The Trustees are keenly aware of the need to secure the viability of the Association beyond the immediate future. To enable the charity to provide reliable services over the longer term, The Rose Road Association must be able to absorb setbacks and to take advantage of change and opportunity. The charity provides for this by putting aside, when it can afford to, some of its current income as reserves.

The Trustees consider it prudent to set aside reserves to provide resilience against potential risks, but also to have funds available to take advantage of any opportunities that may come the way of the charity. The charity also needs reserves to provide sufficient working capital to support its day to day operations. The Board of Trustees considers it prudent to keep a level of reserves to meet their responsibilities and commitments, protect and advance its current activities and to enable it to progress its long term aims and objectives which are outlined in the Business Strategy.

The Rose Road Association's Board of Trustees has reviewed the adequacy of its reserves held on 31st March 2022, in line with its policy to do so on an annual basis and have established the following unrestricted reserve funds:

- A designated fund for the net book value of unrestricted tangible fixed assets, including specialised equipment, which cannot easily be converted into cash of £735,227.
- A designated fund to reflect the risk of major unplanned expenditure being required on the Bradbury Centre or its equipment of £250,000.
- A designated fund to reflect the unprecedented uncertainties and potential impact on income and operational costs caused by the Covid-19 Pandemic of £50,000.
- A designated fund to cover initial costs associated with a review of its IT infrastructure of £25,000.
- A General Fund to provide working capital equivalent to between 2 and 4 months operating expenditure of £1,210,305. The General Fund currently stands at 4 months operating expenditure cover.

The Association has Restricted Reserves of £1,868,785 - this represents the original cost of the Bradbury Centre before any capital improvements.

At 31st March 2022, the unrestricted General Fund fell within the range required by the policy.

A detailed breakdown of all reserves held by the group can be seen in Notes 17 – 17a in the Notes to the Financial Statements.

Investment Policy

The Board of Trustees does not consider it prudent at this stage to invest income for the longer term. Its policy for investment is therefore to retain funds as cash and place them on short term bank deposits at the best rate obtainable.

COVID-19

The Association acknowledges the difficult environment which it continued to operate in throughout the year due to the Covid-19 pandemic. Although lockdowns and legal restrictions mostly lifted during the year, the Association works with many vulnerable people and has had to ensure rigorous standards for the safety of its users and staff and this has had a continued impact on Rose Road's financial performance for the year ending 31st March 2022 due to cancellations and staff sickness.

The Association is in the fortunate position to be largely funded by local authority contracts and last year (2020-21) these funders continued to make payments as per our contractual agreements – however, this arrangement did not continue into 2021-22 and the Association had to absorb the impact of COVID staff sickness and cancellations which has been partially responsible for its deficit performance for the year.

The Association has sufficient reserves to cover uncertainties arising from Covid- 19 but we will keep this situation under review. The Association considers that there are no going concern issues arising from the outbreak.

Statement of Trustees Responsibilities for the Annual Accounts

The trustees (who are also directors of the Rose Road Association for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees 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. 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 charitable company and of the incoming resources and application of resources. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS 102);
- Make judgments and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees confirm that:

- So far as each trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Trustees on 13/12/2022

Julie Gomer
Director and Chair of Trustees



Chris Sirl
Director and Treasurer Elect



Independent auditor's report to the members of The Rose Road Association

Opinion

We have audited the financial statements of The Rose Road Association (the 'charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the "Auditor's responsibilities for the audit of the financial statements" section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Report of the Trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report which includes the strategic report and the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the trustees responsibilities statement set out on page 22, the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Based on our understanding of the charity and its industry, we considered that non-compliance with the following laws and regulations might have a material effect on the financial statements: employment regulation, health and safety regulation, anti-money laundering regulation, non-compliance with implementation of government support schemes relating to COVID-19.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- Inquiring of management and, where appropriate, those charged with governance, as to whether the charity is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- Inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and

- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as tax legislation, pension legislation, the Charities Act 2011 and the Companies Act 2006.

In addition, we evaluated the trustees and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management override of controls, and determined that the principal risks related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, revenue recognition (which we pinpointed to the cut off assertion), and significant one-off or unusual transactions.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the audit report

This report is made solely to the charity's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.

Signed: 
Jonathan Marchant (Dec 14, 2022 10:59 GMT)

Jonathan Marchant (Senior Statutory for
and on behalf of Mazars LLP
Chartered Accountants and Statutory
Auditor
5th Floor
Merck House
Seldown Lane
Poole
Dorset
BH15 1TW

Date: Dec 14, 2022

The Rose Road Association

Statement of Financial Activities For the Year Ended 31st March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM					
Donations and Legacies	2	186,602	133,319	319,921	377,215
Charitable activities	3	2,833,405	537,374	3,370,779	3,603,190
Other trading activities	4	80,104	-	80,104	64,641
Investments	5	1,069	-	1,069	836
Total incoming resources		3,101,180	670,693	3,771,873	4,045,882
EXPENDITURE ON					
Raising funds	6				
- Fundraising		180,098	-	180,098	154,502
- Trading Activities		112,392	-	112,392	101,368
Charitable activities	7	2,823,283	693,975	3,517,258	3,311,855
Total resources expended		3,115,773	693,975	3,809,748	3,567,725
NET INCOMING/(OUTGOING) RESOURCES		(14,593)	(23,282)	(37,875)	478,157
Transfer between funds		-	-	-	-
NET MOVEMENTS IN FUNDS		(14,593)	(23,282)	(37,875)	478,157
Reconciliation of funds					
Fund balances at 1 April 2021		2,285,125	1,892,067	4,177,192	3,699,035
Fund balances at 31 March 2022		2,270,532	1,868,785	4,139,317	4,177,192

All gains and losses recognised in the year are included above.

The Rose Road Association

Balance Sheet

At 31st March 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible assets	11	2,604,012	2,635,419
Investments	12	-	-
		2,604,012	2,635,419
CURRENT ASSETS			
Debtors	13	908,266	551,218
Cash at bank and in hand		1,118,959	1,478,925
		2,027,225	2,030,143
LIABILITIES			
Creditors: Amounts falling due within one year	14	491,920	488,370
		1,535,305	1,541,773
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT		4,139,317	4,177,192
LIABILITIES			
Liabilities: Amounts falling due after more than one year		-	-
TOTAL NET ASSETS		4,139,317	4,177,192
FUNDS	17		
Unrestricted funds			
General Fund		1,210,305	1,191,773
Designated Fund		1,060,227	1,093,352
Total Unrestricted Funds		2,270,532	2,285,125
Restricted funds		1,868,785	1,892,067
TOTAL FUNDS		4,139,317	4,177,192

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

The financial statements were approved by the Board of Trustees on 13/12/22. and were signed on its behalf by:



Julie Gomer

)
)
)



Chris Sirl

Members of the Board of
) Trustees
)
)

The Rose Road Association

Consolidated Cash Flow Statement For the Year Ended 31st March 2022

	Note	2022 £	2021 £
Net cash (outflow)/ inflow from operating activities	18	(292,999)	718,582
Net cash (outflow)/ inflow from investing activities	18a	(68,036)	(125,452)
Net cash inflow / (outflow) from financing activities	18b	1,069	836
(Decrease)/ Increase in cash in the year		<u>(359,966)</u>	<u>593,966</u>
Net funds at 1st April 2021		1,478,925	884,959
Net cash at bank at 31st March 2022		<u>1,118,959</u>	<u>1,478,925</u>

The Rose Road Association

Notes to the Financial Statements For the Year Ended 31st March 2022

1 Accounting policies

1.1 Accounting convention

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2021)' Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

1.2 Basis of consolidation

The Rose Road Association has chosen not to produce consolidated group accounts for the year ending 31st March 2022, under section 405 of the Companies Act 2006, due to the lack of materiality in its subsidiary's undertakings, Rose Road Retail, which has been a dormant trading company for the full year. Solent Support Solutions, the joint venture with Solent Mind, is also not included in the consolidated financial statements due to its lack of materiality under the same exemption.

1.3 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.4 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis (inclusive of any irrecoverable VAT) and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings (such as support costs), they have been allocated to activities on a basis consistent with the use of the resources. Governance Costs includes an apportionment of Staff time, audit fees and costs of the Annual General Meeting.

Investments and investment

1.5 income

Investments held as fixed assets are stated at cost. Gains and losses on investments both realised and unrealised are included in the Statement of Financial Activities. All income arising on investments is accounted for on a receivable basis. Income tax recoverable is accounted for on the same basis as the income to which it relates.

1.6 Tangible fixed assets

IT Tangible fixed assets costing more than £350 and all other tangible fixed assets costing more than £1,000 are capitalised and are stated in the balance sheet at cost less depreciation, which is calculated at rates to write off the excess of cost over estimated residual values of individual assets, over their estimated useful lives as follows:

Land	Not depreciated
------	-----------------

Leasehold Buildings	1 % straight line
Building adaptations	15% reducing balance
Motor vehicles	20% straight line
Furniture and equipment	15% reducing balance
Computer equipment	25% straight line

1.7 Pensions

The charity contributes to pension schemes in which the benefits are determined by the value of contributions paid in respect of each member. Accordingly the charge in the Statement of Financial Activities represents the amount of contributions payable to the pension schemes in respect of the accounting period.

1.8 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities over the period in which the cost is incurred.

1.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are subject to specific conditions laid down by the donors as to how they may be used or which have been raised by the charity for particular purposes. The aim and use of the funds is set out in the notes to the financial statements.

All funds are reviewed annually and transfers between funds undertaken as determined by that review.

1.10 Going Concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

1.11 Judgements in applying accounting policies and key sources of estimation uncertainty

Key judgements that the charity has made which have a significant effect on the accounts include reviewing and carrying out a risk analysis of the factors affecting the charity's ability to continue to fundraise income and win and retain service contracts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that has a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**The Rose Road
Association**

**Notes To The Financial
Statements
For The Year Ended 31st
March 2022**

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
2 Voluntary fundraising income				
Trusts	51,460	86,072	137,532	188,562
Community	93,171	47,247	140,418	162,790
Corporate	41,971	-	41,971	25,863
Events	-	-	-	-
Major Donors	-	-	-	-
Other	-	-	-	-
Total Fundraising Income	186,602	133,319	319,921	377,215

	Respite Services	Commu nity Services	Family Services	Avenues	2022 Total	2021 Total
	£	£	£	£	£	£
3 Incoming Resources from Charitable Activities						
Contractual payments from Local Authorities	1,364,012	776,065	16,303	504,852	2,661,232	2,874,709
Grants received for revenue purposes	42,864	116,365	427,086	-	586,315	571,221
Grants received for capital purposes	-	-	-	-	-	-
Other incoming resources from charitable activities	2,539	102,693	-	18,000	123,232	157,260
Total Charitable Activities income	1,409,415	995,123	443,389	522,852	3,370,779	3,603,190

4 Charity shops and other trading income	2022 £	2021 £
Facilities	80,104	64,641
Total Trading income	80,104	64,641

5	Investment income	2022	2021
		£	£
	Interest receivable	1,069	836
6a	Raising funds - Fundraising costs	2022	2021
		£	£
	Fundraising costs	160,518	136,032
	Support costs	18,455	17,367
	Governance costs	1,125	1,103
	Total Fundraising costs	180,098	154,502
6b	Raising funds - Trading Activities costs	2022	2021
		£	£
	Facilities	106,538	95,574
	Support costs	5,502	5,448
	Governance costs	352	346
	Total Trading Activities costs	112,392	101,368
7	Charitable activities costs	2022	2021
		£	£
	Respite	1,261,616	1,208,36
	Community Services	930,378	784,288
	Family Services	416,228	419,211
	Avenues	536,063	562,701
	Support costs	338,621	305,140
	Governance costs	34,352	32,119
	Total Charitable Activities costs	3,517,258	3,311,85

8	Analysis of Support and Governance Costs	Trading Activities	Raising Funds	Respite Service	Community Services	Family Services	Avenues	2022	2021
		£	£	£	£	£	£	£	£
	Management	1,348	4,522	34,693	24,495	10,914	12,870	88,842	79,223
	Finance	1,786	5,989	45,949	32,442	14,455	17,046	117,667	110,818
	Human Resources	1,169	3,922	30,088	21,244	9,465	11,162	77,050	68,479
	Information Technology	1,199	4,022	30,857	21,787	9,707	11,447	79,019	69,433
	Governance	352	1,115	14,364	10,141	4,519	5,328	35,829	33,568
	Total Support costs	5,854	19,580	155,91	110,109	49,060	57,853	398,407	361,521

8	Governance Costs	2022	2021
		£	£
	Allocated staff salaries for accounts and annual report preparation	3,570	3,535
	Allocated staff salaries for attendance at trustee meetings	8,663	8,577
	Allocated staff salaries for company secretary work	921	912
	Allocated staff salaries for trustee liaison and strategy work	7,580	7,505
	Auditors' remuneration	15,095	12,360
	Professional and other costs	-	679
	Total Governance costs	35,829	33,568

9	Resources expended by the charity includes:	2022	2021
		£	£
	Depreciation	101,009	95,145
	Auditors' remuneration	15,095	12,360
	Operating Leases - Equipment	853	564

10 Staff costs for the charity

	2022	2021
	£	£
Salaries and other costs	2,157,281	1,965,426
Social security costs	130,466	114,717
Pension costs	57,087	51,054
Total Staff costs	2,344,834	2,131,197

10a Key Management Personnel Remuneration

The number of personnel paid on the following bandings during the year were:

	2022	2021
£60,000 to £69,999	-	-
£70,000 to £79,999	2	1

The total amount of remuneration to key management personnel, including employer pension and NI, for their services to the charity during the year was:

2022	2021
£	£
237,294	208,384

No trustee received any remuneration during the current year. (20/21: £0).

10b Pension Schemes

The Association operated two defined contribution pension schemes during the year.

The employer pension costs for all schemes for the year was £57,087. (20/21: £51,054)

At the year end employer and employee pension contributions totalling £10,790 were owed to the schemes. (20/21: £10,146)

10c Average numbers of employees

The average number of employees and their full time equivalent in the year was as follows:

	Average number of employees		Average number of Full-time Equivalents	
	2022	2021	2022	2021
Respite Service	61	59	47	45
Community services	57	43	31	24
Family Services	19	20	10	12
Avenues	-	4	-	3
Strategic Charity Development	1	1	1	1
Raising Funds	6	4	4	4
Trading Activities	1	2	-	1
Administration	8	7	6	6
Total	153	140	99	96

11 Tangible fixed assets

	Freehold Land & Buildings	Equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1st April 2021	2,630,593	853,373	95,561	3,579,527
Additions	-	56,517	13,519	70,036
Disposals	-	(1,139)	(15,196)	(16,335)
At 31st March 2022	2,630,593	908,751	93,884	3,633,228
Depreciation				
At 1st April 2021	417,689	477,966	48,453	944,108
Disposals	-	(705)	(15,196)	(15,901)
Charge for the year	26,251	63,353	11,405	101,009
At 31st March 2022	443,940	540,614	44,662	1,029,216
Net book value at 31st March 2022	2,186,653	368,137	49,222	2,604,012
Net book value at 31st March 2021	2,212,904	375,407	47,108	2,635,419

12 Investments

The Association holds no investments as of 31st March 2022.

13 Debtors

	2022	2021
	£	£
Prepayments	83,875	84,712
Accrued income	80,537	10,256
Statutory authority debtors	616,357	334,873
Trade debtors	126,481	118,101
Other debtors	1,002	3,262
Intercompany debtor	14	14
VAT recoverable	-	-
Income tax recoverable	-	-

Total Debtors

908,266	551,218
---------	---------

14 Creditors

	2022	2021
	£	£
Accruals	84,014	86,742
Taxation and social security	29,073	25,723
Pension	10,790	10,146
Other Creditors	232	8,225
Deferred income (note 16)	287,657	249,893
Intercompany creditor	46	-
VAT due	477	2,282
Trade creditors	79,631	105,359

Total Creditors

491,920	488,370
---------	---------

15 Operating Leases

	2022	2021
	£	£
Equipment:		
Not more than one year	853	564
Greater than one year and less than five years	3,411	-

Total operating lease commitments

4,264	564
-------	-----

16	Movements in deferred income	Local authority income	Donations and other income	2022	2021
		£	£	£	£
	Deferred income at 1st April 2021	210,039	39,854	249,893	174,137
	Expended during the year	(598,043)	(263,085)	(861,128)	(776,817)
	Income received during the year:	596,370	302,522	898,892	852,573
	Deferred income at 31st March 2022	208,366	79,291	287,657	249,893

Deferred income relating to monies received from local authorities and donations will be realised in the following financial period through the Statement of Financial Activities

17	Movement in Funds	At 1st April 2021	Incoming resources	Resources expended	Transfers between Funds	At 31st March 2022
(a)	General Funds					
		1,191,773	3,101,180	(3,115,773)	33,125	1,210,305
		1,093,352	-	-	(33,125)	1,060,227
(b)	Designated Funds					
	Total Unrestricted Funds	2,285,125	3,101,180	(3,115,773)	-	2,270,532
	Restricted funds					
(c)	Bradbury Centre	1,892,067	-	(23,282)	-	1,868,785
(d)	Respite Trust Nights and Equipment	-	96,121	(96,121)	-	-
(e)	Community Services and Equipment	-	144,349	(144,349)	-	-
(f)	Family Services	-	397,292	(397,292)	-	-
(g)	COVID Grants	-	-	-	-	-

(i)	Other	-	32,931	(32,931)	-	-
	Total Restricted Funds	1,892,067	670,693	(693,975)	-	1,868,785
	Total Funds	4,177,192	3,771,873	(3,809,748)	-	4,139,317

Unrestricted reserves

- (a) The General Funds represent the free funds of the charity which are set aside to cover working capital requirements and to cover losses in contract income.

- (b) The Designated Funds are broken down as follows:

Fixed asset replacement reserve	=	250,000
Tangible fixed asset not easily convertible to cash	=	735,227
COVID-19 Pandemic Disruption Reserve	=	50,000
IT Infrastructure Reserve	=	25,000

- (c) **Restricted reserves**

Additionally, restricted Income Funds were received for the following projects and areas of work:

- (d) **Respite**

Support for our emergency overnight respite project, providing support to families in crisis, included £18,700 from St. James's Place Charitable Foundation, £15,000 from the Baily Thomas Charitable Fund, £12,500 the Reta Lila Howard Foundation, £10,000 from the Peter Harrison Foundation, £8,240 from the LCP Foundation and £4,000 from the D'Oyly Carte Charitable Trust.

Much needed sensory and accessibility equipment provided fun and dignity to children and young adults staying with us and was supported by £4,000 from the Greenhall Foundation and £2,600 from the Ford Britain Trust.

A grant from the Edward Gostling Foundation of £21,282 enabled us to upgrade our doors and hoists in our respite home helping with our Independence for All project.

- (e) **Community**

£1,885 from the Yorkshire Building society, given through the Charities Trust helped us to buy a P-Pod chair to improve the comfort of the children and young people using our Outreach services.

(f) Family Services

£65,236 was awarded from Southwestern Railway Customer and Communities Improvement Fund to complete the 2nd year of the All Aboard project – making rail travel more accessible for young disabled people and their families.

The Beaulieu Beaufort Foundation gave us £5,000 to help meet the unprecedented demand for our help and advice lines.

(g) Central Services

The Barker Mill Foundation support us with a grant £2,000 towards improving our digital services to support more families.

17a	Analysis of net assets between funds	Unrestricted funds	Restricted funds	2022	2021
		£	£	£	£
	Fixed assets	735,227	1,868,785	2,604,012	2,635,419
	Current assets	2,027,225	-	2,027,225	2,030,143
	Investments	-	-	-	-
	Current liabilities	(491,920)	-	(491,920)	(488,370)
	Long term liabilities	-	-	-	-
	Total Funds	2,270,532	1,868,785	4,139,317	4,177,192

The original build element of the Bradbury Centre building is a restricted asset but subsequent work that has been carried out and capitalised to form a portion of this asset is unrestricted

18	Notes to the cash flow statement.		
	Reconciliation of net incoming resources to net cash inflow / (outflow) from operating activities		
		2022	2021
		£	£
	Net (outgoing)/ incoming resources	(37,875)	478,157
	Investment income	(1,069)	(836)
	Depreciation	101,009	95,145
	(Gain)/loss on Disposal Fixed Asset	(1,566)	2,765
	(Increase)/ Decrease in Debtors	(357,048)	166,024
	Increase/(Decrease) in Creditors	3,550	(22,673)
	Net cash (outflow) /inflow from operating activities	(292,999)	718,582
18a	Capital expenditure and financial investment	2,022	2,021
		£	£
	Purchase of tangible fixed assets	(70,036)	(125,452)
	Sale of tangible fixed assets	2,000	-
	Net cash inflow / (outflow) from investing activities	(68,036)	(125,452)
18b	Returns on investments and servicing of finance	2,022	2,021
		£	£
	Investment income received	1,069	836
	Net cash inflow / (outflow) from financing activities	1,069	836

19 Contingent liabilities

The group had no contingent liabilities as at 31 March 2022 or 31 March 2021.

20 Capital commitments

The group had no capital commitments at 31 March 2022 or 31 March 2021.

21 Related party transactions

The charity is exempt from disclosing related party transactions within the group due to lack of materiality.

On the 1st April 2012 the finance and IT functions of The Rose Road Association were transferred to Solent Support Solutions Limited, a company which is jointly controlled by The Rose Road Association and Solent Mind. Support Solutions provided services valued at £183,362 during the year to 31st March 2022 (20/21:£197,026) .The Association owed Solent Support Solutions £46 at 31st March 2022 (20/21: £0). Solent Support Solutions owed the Association £14 at 31st March 2022 (20/21: £14).

22 Taxation

As a registered charity the income is generally exempt from corporation tax under Section 478, of the Corporation Tax Act 2010 by reason of its charitable objects and activities.