Charity registration number: 1200593

ROCKY ROAD FOUNDATION
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

ClearWay Accounting Limited

Rocky Road Foundation
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Rocky Road Foundation
Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

Rocky Road Foundation exists to relieve poor mental health and promote and protect positive mental health among athletes and people involved in sport at all levels within South West Wales, and ultimately to prevent suicide.

The charity pursues these objectives through mental health education, support and interventions from qualified practitioners, the development of life skills, and signposting and referral to other organisations where appropriate.

Its approach recognises the importance of mental wellbeing alongside physical fitness and the challenges that individuals may experience throughout their sporting lives.

Significant Activities

During the year, the charity worked to promote awareness and understanding of mental health and wellbeing within sporting communities. Its activities included workshops and educational support aimed at helping athletes, coaches and others involved in sport to understand mental wellbeing and develop practical skills to manage the pressures of sport and everyday life.

The charity’s approach encourages open discussion of mental health, challenges stigma and promotes supportive and inclusive sporting environments. Working collaboratively with sporting communities enables support to be shaped around their needs, with signposting to additional professional services where appropriate.

Public Benefit

The charity’s work benefits athletes, coaches and others involved in sport within South West Wales by promoting mental health awareness, encouraging individuals to seek support and helping sporting communities better understand and respond to mental health needs.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission’s guidance on public benefit.

Financial Review

Financial Position

Total income for the year was £2,004 (2024: £6,971), comprising grants of £1,980 and donations of £24. Total expenditure was £1,365 (2024: £2,327), resulting in a surplus of £639 (2024: £4,644).

At 31 December 2025, total funds were £7,042 (2024: £6,403). All funds were unrestricted and represented cash held at bank and in hand.

The charity remains dependent on grants and donations to support its activities. The scale and timing of future activities will be managed in light of the funding and resources available.

Reserves Policy

The trustees aim to retain sufficient unrestricted reserves to meet the charity’s ongoing commitments and support the delivery of its charitable activities where income fluctuates. The level of reserves is reviewed in light of planned activities, funding prospects and anticipated expenditure.

At 31 December 2025, unrestricted reserves were £7,042. There were no fixed assets or liabilities shown in the accounts, and these funds were therefore available to support the charity’s future work.

Structure, Governance and Management

Governing Document

Rocky Road Foundation is a foundation model Charitable Incorporated Organisation registered with the Charity Commission for England and Wales on 6 October 2022. It is governed by its constitution.

The trustees are responsible for the charity's governance, strategic direction and financial oversight, ensuring that its resources are applied towards its charitable purposes. Trustees are appointed in accordance with the constitution.

Plans for Future Periods

The charity intends to continue promoting mental health and wellbeing within sporting communities in South West Wales through workshops, education and appropriate support. Future activities will be developed in response to identified needs and the resources available.

Reference and Administrative Details

Trustees

Ms Natasha Perdue - Chair
Mr James Ledger
Dr Stephen Mellalieu
Miss Rebecca Wilson
Mr Noel Wellington

Charity Number

1200593

Principal Address

6 Pottery Street
Swansea
SA1 2GA

The trustees' report was approved by the board of trustees and signed on its behalf by:

Natasha Perdue (Oct 30, 2026 16:36:57 GMT)

Ms Natasha Perdue

Trustee

30 October 2026

Rocky Road Foundation
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	**3**	2,004	6,971
EXPENDITURE ON:			
Charitable activities:	**5**		
Mental Health Services		(1,365)	(2,327)
NET INCOME		639	4,644
NET MOVEMENT IN FUNDS		639	4,644
RECONCILIATION OF FUNDS:			
Total funds brought forward		6,403	1,759
TOTAL FUNDS CARRIED FORWARD	8	7,042	6,403

The notes on pages 5 to 7 form part of these financial statements.

Rocky Road Foundation
Balance Sheet
As At 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		7,042	6,403
		7,042	6,403
NET CURRENT ASSETS (LIABILITIES)		7,042	6,403
TOTAL ASSETS LESS CURRENT LIABILITIES		7,042	6,403
NET ASSETS		7,042	6,403
FUNDS OF THE CHARITY			
Unrestricted Funds		7,042	6,403
TOTAL FUNDS	8	7,042	6,403

On behalf of the board

Natasha Perdue (Oct 30, 2026 16:36:57 GMT)

Ms Natasha Perdue

Trustee
30/10/2026

The notes on pages 5 to 7 form part of these financial statements.

1. General Information

Rocky Road Foundation is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1200593. The principal address is 6 Pottery Street, Swansea, SA1 2GA.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Income is recognised when the charity has entitlement to the funds, receipt is probable and the amount can be measured reliably.

Donations and grants are recognised when these criteria are met. Where grants are subject to performance-related conditions, income is recognised only when those conditions have been satisfied. Amounts received before the recognition criteria are met are deferred.

Income subject to donor-imposed restrictions is recognised within restricted funds. Unrestricted donations and grants are available for use at the trustees' discretion in furtherance of the charity's objectives.

2.3. Resources Expended

Expenditure is recognised on an accruals basis when the charity has a legal or constructive obligation, settlement is probable and the amount can be measured reliably.

Expenditure on charitable activities includes the direct costs of delivering the charity's services and the support costs associated with those activities. Costs of raising funds comprise expenditure incurred in generating voluntary income.

Costs are allocated directly to the activities to which they relate wherever possible. Shared support costs are apportioned between activities on a basis consistent with their use of resources.

Irrecoverable VAT is included within the expenditure to which it relates.

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025 Unrestricted funds £	2024 Unrestricted funds £
Donations and gifts	24	362
Grants	1,980	6,609
	2,004	6,971

4. **Government Grants**

Government grants recognised in the accounts were as follows:

	2025	2024
	£	£
Swansea City Council	1,000	5,609

5. **Analysis of Expenditure**

	Activities undertaken directly	Support costs (see note 6)	2025 Total
	£	£	£
Mental Health Services	1,054	311	1,365

	2024 Activities undertaken directly
	£
Mental Health Services	2,327

6. **Support Costs**

	2025 Mental Health Services
	£
General administration	311

7. **Average Number of Employees**

Average number of employees during the year was: NIL (2024: NIL)

8. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	6,403	2,004	(1,365)	7,042
Total funds	6,403	2,004	(1,365)	7,042

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	1,759	6,971	(2,327)	6,403
Total funds	1,759	6,971	(2,327)	6,403

9. **Transactions with Trustees**

No trustees received remuneration or benefits for their services as trustees during the year.

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2025	2024
	£	£
Travel	808	598
Other Expenses	310	244
	1,118	842

Number of trustees reimbursed for expenses during the year was 3 (2024: 3)

10. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

Rocky Road Foundation
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations from individuals	24	362
Grants	980	1,000
Government Grants	1,000	5,609
	2,004	6,971
	2,004	6,971
EXPENDITURE ON:		
Charitable Activities:		
Mental Health Services		
Advertising, marketing, direct mail and publicity	-	(1,237)
Travel and subsistence expenses	(808)	(339)
Computer software, IT consumables and maintenance	(55)	(573)
Insurance	(191)	(178)
Sundry expenses	(311)	-
	(1,365)	(2,327)
	(1,365)	(2,327)
NET INCOME	639	4,644

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Final Audit Report 2026-10-30

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