







Annual Report

OF THE TRUSTEES AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2026

2025-2026

Rose Road Association

Making a **positive difference** to the lives of young disabled people

Contents

Reference and Administrative Details..... 3
Thank you..... 4
Message from the Chair - Julie Gomer..... 5
Governance..... 6
Public Benefit Entity Compliance..... 6
Our Vision, Mission and Values..... 7

Strategy: Advancing Quality, Reach and Progress..... 8
Increasing our Reach..... 9
Partnerships..... 9

Our Main Activities..... 10
Challenges..... 11

Departmental Achievements and Performance.....
Oaks and Acorns Overnight Respite..... 12
Community Services..... 14
Family Services..... 16

Fundraising..... 17
Fundraising Statement..... 18

The Year Ahead..... 19
Principle Risks and Uncertainties..... 20

Financial Review..... 21
Statement of Trustees' Responsibilities..... 23
Independent Auditor's Report..... 25
Financial Statements..... 29

This is the report of the Trustees for the year April 2025 to March 2026. It is prepared in accordance with all statutory and regulatory requirements, taking into account the Statement of Recommended Practice issued and revised in 2019. 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.

Reference and 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) Sarah Pease (Vice Chair) Chris Sirl (Treasurer) Beth Rankine Con Attridge (resigned 18th February 2026) Emma Hurst (resigned 17th February 2026) Jane Lyon-Maris (resigned 28th October 2025) Kym Provan Sam Clough Sharon Jones Michael Grimmett (appointed 10th June 2026)
Chief Executive Officer	Steve Swift
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:	Hopper Williams & Bell Limited Highland House, Mayflower Close, Chandler's Ford Eastleigh, SO53 4AR
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:	Dame Esther Rantzen DBE

Ambassadors:

Geoff Holt MBE DL	Bishop Rhiannon King	Michael Kurn	Chris Smith
Peter Hull MBE PLY	Mike Andrews	Steve Lacey	Richard & Jane Smith
Aaron Phipps MBE PLY	Nina Basset	Rebecca Powell	Kerry Swain
Paul Murray MBE	Alice Carroll	Nina Schofield	Clare Talks
Alan Blair MBE	Bruce Elkins FCA	Karl & Kim Simmonds	Clive & Eryl Thompsett
Martin Jay CBE DL	Darren Fulford & Alex Aragão		Nick Vaughan
	Dr Angela Howes		

Thank You

The Trustees (pictured below) 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 us.

We value and thank all of our volunteers, staff, trustees, our members, ambassadors, many supporters and the children, young people and families that we support who have all helped to make a difference this year. We specifically acknowledge the following grant giving organisations for their significant support during this period.

We were deeply saddened by the death of our patron, Dame Esther Rantzen, at the end of September 2026. We will remember her with enormous affection and gratitude - for her kindness, her encouragement and her belief in our work.

Barker-Mill Foundation
B&Q Foundation
Beaulieu Beaufort Foundation
Caring4ourCarers
Garfield Weston Foundation
Greendale Foundation
James Wise Charitable Trust
Manali Charitable Trust
Masonic Charitable Foundation
Millenium Third Age Centre (3AC)
O'Sullivan Family Charitable Trust
Richard Kirkman Trust
The Avenue Centre
Windruff Charitable Trust
Womble Bond Dickinson UK CIO



We offer special thanks to **The Edward Gostling Foundation** for believing in us, and their long-term commitment



Message from the Chair, Julie Gomer

As Chair of Trustees, I am incredibly proud to reflect on a year of significant achievement for The Rose Road Association.

The social care sector continues to face rising costs, workforce pressures and an increasingly competitive commissioning environment. Despite these challenges, Rose Road has made substantial progress during the year, improving operational performance, strengthening services and maintaining our focus on delivering high-quality support.

Our Overnight Respite service has made strong progress, improving performance through better workforce stability, reduced reliance on agency staffing and more effective use of resources in 2026. I am also delighted that it retained its GOOD Ofsted rating, reflecting the dedication and professionalism of our staff.

Our Communities function has also enjoyed an exceptionally strong year. The successful integration of the Fairways Outreach Service strengthened our ability to support more families, whilst our Activities provision exceeded expectations and retained its GOOD Ofsted rating. Together, these achievements demonstrate both the quality of our services and the positive impact they continue to have on the lives of those we support.

Whilst we are rightly proud of these achievements, we remain mindful of the challenges ahead. The commissioning landscape continues to evolve, particularly within Overnight Respite services, where smaller packages of care require providers to support a greater number of families to achieve the same level of occupancy. These challenges mean we must continue to adapt, innovate and seek new opportunities.

Encouragingly, Rose Road is well placed to do so. During the year, we became part of the Southern VCSE Collaborative, strengthening our ability to work alongside partners to help shape the future of commissioning and service delivery across Southampton.

I would like to acknowledge the commitment and leadership shown by our Leadership Team, whose determination, professionalism and focus on continuous improvement have helped drive the progress achieved during the year.

On behalf of the Board of Trustees, I would like to thank our staff, volunteers, supporters, donors, commissioners and partners for their continued commitment to Rose Road.

Most importantly, every improvement we make ultimately benefits the children, young people, adults and families who rely on our services. That remains our purpose, our motivation and our measure of success. There is still work to do, but there is every reason to be proud of what has been achieved and every reason to look to the future with confidence.



Julie Gomer
Chair of Trustees

Governance

Our Trustees come from a diverse range of professional backgrounds and we regularly undertake Board health-checks to understand better where and when we need to recruit. Our Board includes family members who use our services, people with lived experience of our cause and local people passionate about removing barriers for disabled people. Trustees undertake a vigorous induction process which includes spending time with our staff team and service users. We are actively seeking to recruit people who better represent the cultural diversity of the city in which we are based and are currently working through the Charity Governance Code, Principle 6: 'Equality, diversity and inclusion', to help us do this better.

As well as our quarterly Board meetings, we make decisions through our two main sub-committees: the Finance & Fundraising Committee and the Quality, Standards and People Committee. Alongside our decision making function, trustees attend a regular Strategy Group to help shape our future plans. We are excited to have launched a Young Persons Committee, which will work alongside our Board of Trustees to help inform decisions about our service and other provision locally.

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" in the following pages.

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 community where disabled people and their families can thrive, feel a sense of belonging and achieve their aspirations.

Our Purpose:

To make a powerful, positive impact for the lives of the people we support. To be recognised as an adaptive, highly skilled and preferred provider of services to people with disabilities and their families and to be regarded as an organisation driven by care and ambition.

Our mission:

To empower disabled people and their families, through personalised, high-quality care and support, to lead the life they choose whilst also creating an environment for our staff to grow and develop.

We will actively listen to our stakeholders, break down barriers to access, and share our expertise to create a more inclusive society – utilising technology to improve our service provision and user experience.

Our Values:



Strategy: Advancing Quality, Reach and Progress

Quality, Standards and People

We are committed to ensuring that the quality and standards we deliver remain a priority. We know from speaking to the families we support and our young people that we have incredible staff who care passionately about what they do. We invest in high quality training for our staff and ensure the environment they come to work in is safe, well maintained and suitable for the services we provide.

8 out of 10 of our staff feel they have a good work life balance and 8 out of 10 state that Rose Road has a good welfare provision. We continue to work with staff forum reps to identify new ways to improve our offer.

During the year we consulted with staff on the organisation's staff benefits. This resulted in a reduction in our enhanced sick pay offer, with the introduction of enhanced maternity pay, enhanced paternity pay, a holiday purchase scheme and an additional holiday day for staff on their birthday. As a result of staff feedback a new **income protection policy** was introduced giving staff reassurance if they are off sick long term. This scheme also provides an enhanced employee assistance programme giving GP access and other exercise and nutrition advice.

Staff now have a dedicated **Wellbeing Room** providing a space where they can sit, reflect and relax in between shifts. We have also re-launched the **Cycle to Work Scheme** to promote a more active and healthly lifestyle.

Training a workforce of our size, in a large range of topics, whilst maintaining service delivery is a complex process and we continue to seek new ways of ensuring we remain compliant. We have started this year and plan to continue developing more internal delivery of courses, allowing cost savings, a more tailored approach and flexibility within the training offer.

We are pleased to report that, yet again, **99% of employees say they are proud** to work at Rose Road. This is a testament to the culture we strive to nurture.



We held a **Staff Away Day** in September which over 140 members of our staff attended. It was an opportunity for us to say 'thank you' to our dedicated staff and present awards in our Values categories. Our overall winner Gladys, one of our support workers, won a villa holiday to Portugal kindly donated by our Ambassadors Darren Fulford & Alex Aragão from Caring4ourCarers.

Increasing our Reach

During 2025 we took over service delivery from another provider, who had made the decision to exit the market. This increased our volume considerably with an **average of 1,000 hours per week** now being delivered by our community services team. Although this is nearly double the amount of hours we were providing three years ago, the need and demand for these services continue to exceed our ability to deliver (due to recruitment and staffing challenges).

The Association has plans to open a **care home in Netley** later in the year, providing a permanent home for up to six young adults with disabilities, including learning disabilities. We have been working closely with Hampshire County Council and NHS England on this project.



We have recently completed the tender to deliver specialist playschemes in the Portsmouth area and we remain committed to expanding our **Outreach provision and Day Services offer to the Portsmouth area**. We have faced challenges with identifying premises, but continue to work with the Local Authority to find somewhere suitable. We have staff recruited in that area and would be ready to start delivery quickly.

Partnerships

Partnerships continue to play a vital role in helping The Rose Road Association deliver high-quality support, create new opportunities for the people we support, and strengthen our long-term sustainability.

Over the past year, we have continued to build on our successful partnership with Nordoff and Robbins, whose specialist music therapy sessions provide meaningful opportunities for children and young adults with complex needs to communicate, engage and express themselves. The impact of this work continues to be felt across our services, helping individuals develop confidence, build relationships and experience the joy that music can bring.

We have also strengthened our relationships by working collaboratively with commissioners, local authorities, NHS partners and fellow charities, to share our expertise and ensure that the voices of disabled children, young adults and their families remain at the centre of decision-making.



We have placed a renewed focus on developing relationships with local businesses and corporate supporters. Our first Golf Day has welcomed new organisations into the Rose Road family. These partnerships provide far more than financial support; they bring skills, expertise, volunteering opportunities and advocacy that help us to extend our impact in the communities that we serve.

Our Main Activities



Overnight short breaks

We provide 16 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 Services



Outreach support is available 7 days a week on a one to one basis. We provide domiciliary care, leisure activities in the home or community, special outings, and trips to see friends or to attend activities.

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 person has 1:1 staffing to help them work toward their targets.



For college leavers aged 24-26 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. It supports them in a positive environment allowing them to thrive in a safe space.

Holiday and Saturday Clubs



We offer a range of activity schemes in the school holidays and on Saturdays for children and young people from across Southampton and Hampshire. These schemes provide disabled young people with much needed opportunities for play, and a social setting in which they can relax and take part in activities. They also enable parents of disabled people to remain in work and manage childcare.



Family Support

We provide Information Advice and Support to disabled children and young people and their families in West Berkshire, and Southampton.

Challenges

The increase in the **Living Wage** rate and changes to employer **National Insurance** rates and thresholds in April 2025 had an impact on our cost base. We had to budget for an additional c£300k of staff costs just to be able to deliver the same level of service as in the prior year.

Local authority pricing negotiations continue to be a challenge, being pressured themselves with rising costs/service demands and only being able to offer price increases which are lower than Living Wage rate rises.

The **Fundraising** landscape continues to change and we need to evolve and adapt to this. We have seen a further reduction in trust income this year and are trying to grow our community and corporate income to replace this.

We continue to be restricted by our own **ability to deliver services**, both in terms of **space and recruitment.** We continue to grow beyond our building's capacity and finding suitable additional space is difficult. **Recruitment** is also a challenge in being able find enough staff to fill hours, especially in the evening and at weekends, when often our service users need us the most.

The **volume of training** required to ensure compliance continues to be a challenge to deliver alongside services. Our nurse has been providing some in-house training which has helped us to increase our compliance levels.

Liam's story, by his mum, Sarah



Liam was born with a rare disorder which means he was born without eyes and he had 30 operations throughout childhood to reconstruct his face. He also has epilepsy, learning disabilities and limited mobility so he often needs his wheelchair.

But Liam's medical complications don't stop him living a full life.

So many special and exciting things Liam gets to do through his attendance at Rose Road's Destinations day service since he left school. I couldn't do everything for Liam by myself and I know with you he's been living his best life, he's going out and accessing everything he enjoys. You have been like his second family. **He has never cried or said no when he's gone off, and he always comes home happy.**

It's amazing to know you're always going to be there. The future is going to be good for Liam because of you. We knew when we first visited Rose Road all those years ago, "Yep, this is it", and **you've been there since the beginning. Long live Rose Road!**

Departmental Achievements and Performance

Oaks and Acorns Overnight Respite

3,583 overnight stays

125 families



Our overnight respite provision has delivered 3,583 overnight breaks in this period. We have supported more families during the year, however, smaller packages of care for individuals are being awarded resulting in a reduction in the number of nights delivered. We have continued to support both children and adults with more complex health needs, with our brillient staff team delivering high quality care to these individuals.

We have an open referral list, which allows us to respond quickly to new families, resulting in a further 17 families receiving support from Rose Road this year.

This year we have replaced some flooring in the Acorns day room, corridors and bedrooms, from old carpet tiles to new LVT flooring, which is much easier to keep clean.

Darcey & Eden



> Darcey and Eden are identical twins and full of beans, yet as they get older, their needs are becoming more complex. But Rose Road staff have the training and expertise to manage this, and the girls can make it their home from home - they love staying in the twin room together! They're so happy and well looked after.
>
> Katy, Darcey & Eden's mum

Challenges

Recruitment has been a challenge for another year. This has resulted in needing to use a high level of agency staff during the year. A recent recruitment drive has resulted in new staff being employed in the last quarter of the year.

The reduction in funding for overnight respite has continued to be challenging with a decrease in both the number of referrals and the level of packages awarded to families.

Overnight Respite Positive Outcomes and Impact

Overnight Respite enables families to get a break from their full-time caring roles. This allows them to rest, recover, spend time with siblings and maybe visit places that are not easily accessible for young people with complex care needs.

Our Overnight Respite staff encourage and help our young people to push boundaries and achieve their full potential. Each week staff nominate them for special achievements and we have our Star of the Week.

Kai's first stay at Rose Road went amazingly and resulted in him learning how to make his first pizza.

Annabelle loved using the hydro pool with her support worker, she listened really well to instructions and played safely in the pool.



George's Story

George is a cheeky teenager who has been using Rose Road for overnight respite since he was six years old. He has a wicked sense of humour and the most infectious smile. Life changed when George was poorly at five months old and CT scans showed that his brain was not formed in the same way as other children. He has a developmental delay, cerebral palsy, polymicrogyria, epilepsy, is cortically visually impaired, and has episodes of very poor health.



> Rose Road is a lifeline for us and for George, we couldn't survive without them. It's so good for George to get away from us and have some focussed one-on-one time with their staff there, with people who aren't tired, who understand him and are trained to support all his complex needs. It gives us time to be a normal family, because let's face it, our normal isn't your normal. Some things just aren't possible with George, but respite allows us to give his siblings a normal evening like their friends in the playground talk about'.
>
> George's mum Abi

Community Services

61,402 hours delivered through Outreach, the Hut and Destinations ↑ 18%

210 families ↑ 26%

54 Saturday clubs

67 holiday playschemes

Overall, Community Services provided 61,402 hours to 210 families between April 2025 and March 2026. Broken down, that is 17,286 hours in The Hut (19 young people) and 44,116 hours in Outreach (including Destinations, weekends and after-school clubs).

Community Outreach and The Hut

The Outreach service has had another busy year and continued to grow throughout 2025/26 – we have welcomed 61 new young people to Outreach, all of whom are now receiving a regular service.



We have also welcomed six new young people to The Hut day service. We continue to receive referrals and expect a further two increases in existing packages and a further two new young people starting to attend in 2026.

In June 2025 we successfully onboarded 27 young people and 13 support workers from Fairways Outreach service.

We have seen a focus of referrals for young people who are no longer able to access their special needs school provision, leaving families with little support.

The increase in demand has resulted in our community management team welcoming two new assistant managers to accommodate this additional service. We have continued to enjoy our regular activities dance, music therapy and hydrotherapy; alongside continuing to explore the local community with trips to the ice rink over the Christmas period, bowling and soft play.

Activities Clubs

We had another busy year offering a range of Activity clubs during the school holidays and Saturday clubs during term time at the Bradbury Centre for children across both Southampton and Hampshire. During this year we have delivered 54 Saturday Clubs and 67 Activity Clubs, with over 100 families accessing the sessions. The schemes provide the opportunity for young people to access a safe space to take part in activities that they may not usually be able to. This year's activities have included visits from a mobile farm, bubble science and back beat dance.

Alfie's Story

Alfie has autism and PDA (Pathological Demand Avoidance), suspected ADHD and dyspraxia. He is very hyperactive and impulsive and can be aggressive when frustrated. Unfortunately, his school placement broke down due to his complex behaviours.

The Outreach team worked with professionals to support him accessing his school placement on a reduced timetable. Support staff provided wrap around care and collected him from school to take him out in the community for the afternoon to continue his learning whilst interacting with peers and becoming more independent.



Alfie's mum said:

> I think Alfie can see at Rose Road that it's normal to be different, it's a place where he feels normal and like he can be himself. It's become his happy place

A small group of consistent staff supported him, which helped with his behaviour but also ensured a consistency in support enabling him to learn new skills more effectively.

His mum concludes:

> Rose Road are absolutely incredible, I don't even have the words. My son loves being there, he loves the staff and gets so excited. When he knows he's going to Rose Road after school, it helps us get through the day, and he always looks forward to his Saturday morning session.



The family really appreciated the support in the school holidays too. In Summer 2025 we managed to offer him 16 full day sessions across 4 weeks of the summer holidays. This had a really positive impact on Alfie as he is constantly on the go and needs activities and routine which can be difficult to manage consistently at home.

Family Services

1,200 families



We continue to deliver SEND Information and Advice Support Services (SENDIASS) to families across Southampton and West Berkshire, supporting more than 1,200 families during the year. Although this is slightly lower than last year, the overall level of demand remains high as the areas we support have reduced.

Referrals continue to show that families are coming back to the service more often and staying involved for longer, reflecting the growing complexity of the SEND processes.

During the year we placed greater emphasis on helping families access information directly through our websites. As a result, use of online resources increased by 81% compared to the previous year. This shows that families value clear, accessible information and increasingly rely on SENDIASS to understand and navigate the SEND system.

In Southampton, SENDIASS has contributed to a steering group, piloting the SEND mainstream funding Cluster Model, aimed at improving support and outcomes for pupils with SEND in mainstream settings.

In West Berkshire, we supported the redesign of the Delivering Better Values programme and are now involved in six Priority Need steering groups: Early Years, Early Intervention, Inclusion, SEND, Developing Local Specialist Provision and Preparation for Adulthood.

Challenges

Ongoing funding pressures continue to affect both services. We remain committed to delivering a high-quality service and meeting statutory SENDIASS standards; however, demand continues to rise while resources remain limited.

Balancing this increasing demand without additional funding is becoming more difficult, particularly as cases grow more complex and require longer periods of support. We are working closely with commissioners to manage expectations and ensure that the service remains sustainable without placing excessive pressure on our staff.

Fundraising



We continue to see great support from the local community, including receiving multiple year grants and have good ongoing relationships with our funders which we are very thankful for. We are very grateful to the local community groups who continue to support us either through events, fundraising or volunteering.



One of the highlights of the year was Shirley Fringe where we were the chosen charity for 2025, bringing the local community and our young people together to enjoy the arts and raise funds - thank you to everyone involved. Our local supporters are continuing to support Rose Road and we are seeing growth across our community income. We are very appreciative of everyone who runs, walks and bakes, plus much more to raise funds for Rose Road.

Throughout the year, we have been so grateful to our funding partners, local business community and individual donors who have allowed amazing moments to happen this year. Without you, music therapy, hydrotherapy, crisis support, fun days out safely pushing boundaries and help for families to advocate and speak up would not have happened.

We ended the financial year, launching our partnership with local garden centre, Haskins. We are so grateful to staff and customers of Haskins Garden Centre for helping to raise awareness and funds and are excited to see this partnership grow going forward.

We continue working with our Members and Ambassadors to increase awareness and engagement of the work of Rose Road. This includes Bruce Elkins (pictured) who volunteers each week with us and also raises thousands each year through events and cycling challenges, encouraging his friends and family to get involved.



We have had 56 volunteers give over 1,168 hours to support Rose Road including community groups such as GoodGym and local companies volunteering onsite. We are very grateful to all our volunteers who have generously given up their time to support events, fundraising activities and within the fundraising office.

Thank you to everyone in the local community for all their support

Challenges



During 2025/26 financial year, we have unfortunately finished the year below where we targeted. This is predominantly due to a reduction in Trust income and ongoing challenges around fundraising that is felt across the sector. At the end of the previous financial year, a decision was made to restructure the team to concentrate our focus on other income areas, moving away from our reliance on Trust income and this work is ongoing.

This is already seeing increased engagement and sustainable funding but is taking longer than anticipated to see the increase on income. We will continue this into the new financial year with clear planning and direction to generate income. This does also impact our expenditure, like the rest of the organisation, due to the increased costs around national insurance affecting our staff expenditure and also our decision to diversify our activities to drive income.



We are acutely aware of the impact on our families and staff team where we have not been able to fully fund projects. We have managed to fund some emergency respite nights, but would like to be able to fund more nights, as we recognise what a positive impact these can have for the young people and their families. We are reviewing this going forward and other projects to fund.

Going forward, we are focusing on increasing engagement to achieve further support and income and bringing in new activities for people to get involved, always keeping donor stewardship at the heart of everything we do.

Fundraising Statement

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

Rose Road has worked with a professional fundraiser from September 2025 to support applications for Trust and Grants, with a written agreement in place and overseen by a senior member of the team and in line with governance and regulatory compliance.

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 Chartered 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.

The Year Ahead

We are excited by the year ahead and what more can be achieved.

We have been awarded two new contracts. commencing on 1st October 2026, to deliver specialist play schemes and Befriending services (which we refer to as Outreach services) in the Portsmouth area. Following these successful tenders we are also aiming to deliver on-site day services from the same site as the play schemes, which will allow us to further increase our reach.

We are in the process of taking ownership of a site in Hampshire, which we intend to develop as a six bed residential care home for young people. We are grateful to funding from the Bradbury Foundation that has enabled us to move forward with this project. We are planning to open this home in early summer 2027.

We intend to explore the opening of an Alternative Provision offer for children and young adults with disabilities. We have seen an increase in referrals for this type of service and, in response to that, the board would like the Association to develop a clearly defined provision. Changes to SEND provision from Government will impact this type of provision longer term but certainly in the next few years we anticipate a growing demand.

Overnight Respite are now working with a number of boroughs in London and other local authorities across the south of England, with a view to increasing demand in both children and adult overnight respite services.



Principle Risks and Uncertainties

A Risk Register is used to identify and monitor the management of key operational and strategic risks to the Association.

The process is:

- The officers review all risks regularly with the Chief Executive Officer to ensure they are placed with the appropriate committee.
- The highest risks sit with the Strategy Committee – this committee meets monthly and has delegated:
    - High risks related to finance and organisational sustainability with the Finance & Fundraising Committee
    - High risks related to quality, standards and people with the Quality, Standards & People Committee.

All other risks are delegated to the Senior Leadership Team who meet monthly.

Our key risks are as follows:

- Overnight Respite Services - Local authorities have been reducing packages of overnight Respite support which has reduced our ability to deliver sustainable services.
- Reduced Income – Overnight Respite income remains vulnerable due to changes in the approach to commissioning of these services, however, we are increasing our reach with regards to the local authorities we work with. We intend to support families with advocacy in relation to appropriate levels of support packages.
- Pricing - Local authority funding continues to be stretched which puts additional pressure on contract income.
- Ability to recruit and retain sufficient staff for our Communities Services team



Financial Review

The overall gross income of the charity was **£6,071,814** for the year 2025/26 (2024/25: £5,076,081), an increase of 20% on the prior year.

The majority of the charity's funding comes from service contracts and grants with local authorities related to individual care packages, which 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 fundraising and grants for our work with families and individuals.

Total expenditure from all operations for the year 2025/26 amounted to **£5,832,828** (2024/25: £5,281,979), an increase of 10% year on year.

This resulted in **net incoming resources of £238,986** in the year (net outgoing resources in 2024/25: £205,898)

The Association is releasing £125,000 of Endowment Reserves each year from money it has received from the Edward Gostling Foundation. This is planned expenditure to invest in the development of the Association over an eight-year period.

Our increase in income has been driven by the increase in level of Community Services delivery in the year of £2,794,518 (2024/25: £1,873,220) as a result of new packages and contracts.

We have focused on our cost base in 2025/26, resulting in savings of around £100k as a result of bringing payroll in-house, changing our IT provider, cancelling/renegotiating contracts and finding efficiencies within some staff roles. This consolidation of our overheads has enabled us to grow our income without having to further increase our cost base.

The Association's capital expenditure for the year was £71,317 (2024/25: £159,937); which included the purchase of four vehicles and new flooring in our Acorns Respite unit, sensory room and various other spaces.



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 2019)', 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 2026, 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 £852,835
- A General Fund to provide working capital equivalent to between 2 and 4 months operating expenditure of £1,567,038. The General Fund currently stands at 3.2 months operating expenditure cover

At 31st March 2026, the unrestricted General Fund fell within the range required by the policy. If our General Fund to provide working capital were to fall below the levels set in our policy we would work to increase available funds as soon as possible.

The Association has Restricted Reserves of £1,775,657 - this represents the original cost of the Bradbury Centre before any capital improvements.

The Association has Endowment Reserves of £500,000 in relation to a donation of £1,000,000 received in 2022/23 from the Edward Gostling Foundation of which £125,000 is to be released each year for an eight-year period.

A detailed breakdown of all reserves held by the group can be seen in Note 17 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.

Statement of Trustees' Responsibilities

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 United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The Trustees have appointed Hopper Williams & Bell Limited as the Association's auditors for the financial year ending 31st March 2026, which was agreed at the Annual General Meeting on 28th October 2025. A resolution to reappoint them will be proposed at the next Annual General Meeting.

Approved by the Board of Trustees on 27 October 2026.


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Julie Gomer
Director and Chair of Trustees

Chris Sirl
Director and Treasurer

Report of the Independent Auditors to the Members of The Rose Road Association

Opinion

We have audited the financial statements of The Rose Road Association (the 'charitable company') for the year ended 31 March 2026 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 and of its incoming resources and application of resources, including 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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 these financial statements.

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. Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities even though the audit has been properly planned and performed in accordance with the ISAs (UK). The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the company, and the industry in which it operates. These include but are not limited to compliance with the Companies Act 2006, UK Generally Accepted Accounting Principles and the relevant tax compliance regulations for the company.
- We obtained an understanding of how the company is complying with these frameworks through discussions with management.
- We enquired with management whether there were any instances of non-compliance with laws and regulations or whether they had knowledge of actual or suspected fraud. These enquiries are corroborated through follow-up audit procedures including but not limited to a review of legal and professional costs, correspondence and a review of board minutes.

- We assessed the susceptibility of the company's financial statements to material misstatement, including the risk of fraud and management override of controls. We designed our audit procedures to respond to this assessment, including the identification and testing of any related party transactions and the testing of journal transactions that arise from management estimates, that are determined to be of significant value or unusual in their nature.
- We assessed the appropriateness of the collective competence and capabilities of the engagement team, including consideration of the engagement team's knowledge and understanding of the industry in which the company operates in, and their practical experience through training and participation with audit engagements of a similar nature.

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 Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company'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 charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Michaela Johns
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Michaela Johns FCCA (Senior Statutory Auditor)
for and on behalf of Hopper Williams & Bell Limited
Statutory Auditor
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

27 October 2026

Statement of Financial Activities

For the year ended 31st March 2026

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2026 £	Total Funds 2025 £
Income and endowments from						
Donations & legacies	2	199,333	71,983	-	**271,316**	316,006
Charitable activities	5	5,648,424	-	-	**5,648,424**	4,605,532
Other trading activities	3	10,089	-	-	**10,089**	18,368
Investments	4	34,828	-	-	**34,828**	31,894
Other income	6	107,157	-	-	**107,157**	104,281
Total incoming resources		5,999,831	71,983	-	**6,071,814**	5,076,081
Expenditure on						
Raising funds	7	319,987	-	-	**319,987**	264,470
Charitable activities	8	5,425,702	87,139	-	**5,512,841**	5,017,509
Total resources expended		5,745,689	87,139	-	**5,832,828**	5,281,979
NET INCOMING / (OUTGOING) RESOURCES		254,142	(15,156)	-	**238,986**	(205,898)
Transfer between funds	17	125,000	-	(125,000)	**-**	-
NET MOVEMENTS IN FUNDS		379,142	(15,156)	(125,000)	**238,986**	(205,898)
Reconciliation of Funds Fund balances at 1 April 2025		2,040,731	1,802,970	625,000	**4,468,701**	4,674,599
Fund balances at 31 March 2026		2,419,873	1,787,814	500,000	**4,707,687**	4,468,701

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

Balance Sheet

at 31st March 2026

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2026 £	2025 £
Fixed Assets						
Tangible assets	13	**831,571**	**1,775,657**	**-**	**2,607,228**	2,678,321
Current Assets						
Debtors	14	**1,048,815**	**-**	**-**	**1,048,815**	876,475
Cash at bank and in hand		**910,763**	**12,157**	**198,373**	**1,121,293**	1,136,672
Investments	20	**-**	**-**	**301,627**	**301,627**	283,919
		1,959,578	**12,157**	**500,000**	**2,471,735**	2,297,066
Liabilities						
Creditors: Amounts falling due within one year	15	**(371,276)**	**-**	**-**	**(371,276)**	(506,686)
NET CURRENT ASSETS		**1,588,302**	**12,157**	**500,000**	**2,100,459**	1,790,380
TOTAL ASSETS LESS CURRENT LIABILITIES		**2,419,873**	**1,787,814**	**500,000**	**4,707,687**	4,468,701
TOTAL NET ASSETS		**2,419,873**	**1,787,814**	**500,000**	**4,707,687**	4,468,701
Funds	17					
Unrestricted funds					**2,419,873**	2,040,731
Restricted funds					**1,787,814**	1,802,970
Endowment funds					**500,000**	625,000
TOTAL FUNDS		**2,419,873**	**1,787,814**	**500,000**	**4,707,687**	4,468,701

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 October 2026 and were signed on its behalf by:

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.....
Julie Gomer, Chair of Trustees

C D Sirl

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.....
Chris Sirl, Treasurer

Cash Flow Statement

For the year ended 31 March 2026

	Notes	2026 £	2025 £
Cash flows from operating activities			
Cash generated from operations	18	**38,818**	54,966
Net cash provided by operating activities		**38,818**	54,966
Cash flows from investing activities			
Purchase of tangible fixed assets	13	**(71,317)**	(159,937)
Interest received	4	**34,828**	31,894
Purchase of investments		**(17,708)**	(283,919)
Net cash used in investing activities		**(54,197)**	(411,962)
Change in cash and cash equivalents in the year		**(15,379)**	(356,996)
Cash and cash equivalents at the beginning of the year		**1,136,672**	1,493,668
Cash and cash equivalents at the end of the year		**1,121,293**	1,136,672

Notes to the Financial Statements

For the year ended 31 March 2026

1 Accounting Policies

Basis of preparing the financial statements

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 2019)', 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.

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.

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 and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Computer equipment costing more than £1,000 and all other assets costing more than £2,500 are capitalised and stated in the balance sheet at cost. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold land - not provided
Building improvements/Furniture and equipment - 15% on reducing balance
Motor vehicles - 20% on cost
Leasehold buildings - 1% straight line
Computer equipment - 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Cash and cash equivalents

Cash and cash equivalents include cash in hand and placed on short term deposits with a short maturity of three months or less.

Investments

Investments comprise cash deposits held with approved financial institutions where the original maturity or notice period exceeds 90 days. These deposits are managed as part of the Charity's treasury arrangements and are available to support future operational and strategic funding requirements.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanations of the nature and purpose of each fund is included in the notes to the financial statements. Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustee's discretion. Expendable endowment funds are funds received where the donor has required that the capital be invested and retained within the charity, but where the trustees have the discretion to expend the capital in furtherance of the charity's objectives. Income generated from these funds is recognised in accordance with the terms of the endowment.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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 including 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 have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

2 Donations and legacies

	2026 £	2025 £
Trusts	**111,415**	139,239
Community	**114,963**	113,518
Corporate	**37,598**	53,032
Major donors	**7,340**	10,217
Total donation and legacy income	**271,316**	316,006

3 Other trading activities

Facilities	**10,089**	18,368

4 Investment Income

Bank interest received	**34,828**	31,894

5 Income from charitable activities

	Respite £	Community Services £	Family Services £	Avenues £	Total 2026 £	Total 2025 £
Contractual payment from local authorities	2,599,732	2,565,763	-	13,294	**5,178,789**	4,185,249
Grants received for revenue purposes	-	97,656	172,955	-	**270,611**	223,526
Other incoming resources	67,925	131,099	-	-	**199,024**	196,757
Total income from charitable activities	**2,667,657**	**2,794,518**	**172,955**	**13,294**	**5,648,424**	4,605,532

6 Other income

	2026 £	2025 £
Rosewood School	**84,830**	90,255
Miscellaneous	**22,327**	14,026
Total other income	**107,157**	104,281

7 Expenditure on raising funds

	2026 £	2025 £
Cost of generating donation and legacy income	**281,602**	221,941
Cost of trading activities income	**38,385**	42,529
Total expenditure on raising funds	**319,987**	264,470

8 Expenditure on charitable activities

	Total 2026 £	Total 2025 £
Respite	**2,296,381**	2,126,068
Community Services	**2,529,069**	1,779,512
Family Services	**160,186**	162,619
Avenues	**14,035**	332,680
Support costs	**513,170**	616,630
Total expenditure from charitable activities	**5,512,841**	**5,017,509**

9 Support costs

	Respite £	Community Services £	Family Services £	Avenues £	Trading Activities £	Raising Funds £	Total 2026 £	Total 2025 £
Management	46,390	48,596	3,008	231	2,039	4,718	**104,982**	94,266
Finance	87,198	91,344	5,653	435	3,832	8,869	**197,331**	220,247
Human Resources	49,913	52,287	3,236	249	2,194	5,076	**112,955**	114,014
Information Technology	33,992	35,608	2,204	169	1,494	3,457	**76,924**	157,981
Governance	9,270	9,711	601	46	407	943	**20,978**	30,122
Total support costs	**226,763**	**237,546**	**14,702**	**1,130**	**9,966**	**23,063**	**513,170**	616,630

10 Net Income/(Expenditure)

	2026 £	2025 £
Resources expended by the charity include:		
Auditors' remuneration	**13,505**	11,083
Depreciation	**140,974**	144,846
Operating leases - equipment	**1,717**	5,940
Loss on disposal of asset	**1,436**	-

11 Trustees' remuneration and expenses

There were no trustees' remuneration or expenses paid for the year ended 31 March 2026, or for the year ended 31 March 2025.

The charity maintains trustees' and officers' indemnity cover as part of its overall insurance arrangements, the cost of which cannot be separated from the total insurance costs. This cover provides protection against claims arising from negligent acts, errors or omissions committed by trustees and officers in the course of their duties for the charity.

12 Staff costs

	2026 £	2025 £
Wages and salaries	**3,937,108**	3,293,992
Social security costs	**405,375**	229,060
Pension costs	**84,830**	84,062
Total staff costs	**4,427,313**	3,607,114

The average monthly number of employees during the year was as follows:

	2026	2025
Respite	**68**	70
Community Services	**104**	67
Family Services	**9**	15
Strategic charity development	**1**	1
Raising funds	**7**	6
Trading activities	**-**	1
Administration	**9**	6
	200	166

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2026	2025
£60,001 - £70,000	**1**	-
£70,001 - £80,000	**1**	-
£80,001 - £90,000	**1**	1

The total amount of remuneration to key management personnel, including employer pension and NI, paid during the year was £400,995 (2025: £349,144).

13 Tangible fixed assets

	Freehold land & buildings £	Equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2025	2,665,149	1,180,426	163,636	**4,009,211**
Additions	-	49,317	22,000	**71,317**
Disposals	-	(6,106)	-	**(6,106)**
At 31 March 2026	**2,665,149**	**1,223,637**	**185,636**	**4,074,422**
Depreciation				
At 1 April 2025	521,406	708,484	101,000	**1,330,890**
Charge for the year	26,934	84,660	29,380	**140,974**
Disposals	-	(4,670)	-	**(4,670)**
At 31 March 2026	**548,340**	**788,474**	**130,380**	**1,467,194**
Net book value				
At 31 March 2026	**2,116,809**	**435,163**	**55,256**	**2,607,228**
At 31 March 2025	2,143,743	471,942	62,636	**2,678,321**

14 Debtors

	2026 £	2025 £
Trade debtors	**43,699**	43,555
Other debtors	**5,555**	-
Statutory authority debtors	**853,068**	576,764
Prepayments	**87,738**	80,739
Accrued income	**58,755**	175,417
Total debtors	**1,048,815**	876,475

15 Creditors

	2026 £	2025 £
Trade creditors	**74,471**	82,181
Taxation and social security	**91,029**	65,141
VAT	**546**	1,053
Other creditors	**43,015**	224,478
Accruals	**141,562**	102,541
Deferred income	**20,653**	31,292
Total creditors	**371,276**	506,686

16 Operating lease commitments

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2026 £	2025 £
Within one year	**1,717**	2,737
Between one and five years	**709**	3,203
Total operating lease committments	**2,426**	**5,940**

17 Movement in funds

	At 1 Apr 25 £	Net movement in funds £	Transfers between funds £	At 31 Mar 26 £
Unrestricted funds				
General fund	1,187,896	254,142	125,000	**1,567,038**
Designated funds - Tangible fixed asset not easily converted to cash	852,835	-	-	**852,835**
Total unrestricted funds	**2,040,731**	**254,142**	**125,000**	**2,419,873**
Restricted funds				
Bradbury Centre	1,798,939	(23,282)	-	**1,775,657**
Respite trust nights and equipment	4,031	8,126	-	**12,157**
Total restricted funds	**1,802,970**	**(15,156)**	**-**	**1,787,814**
Endowment funds				
Edward Gostling Foundation	625,000	-	(125,000)	**500,000**
Total funds	**4,468,701**	**238,986**	**-**	**4,707,687**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**5,999,831**	**(5,745,689)**	**254,142**
Restricted funds			
Bradbury Centre	-	(23,282)	**(23,282)**
Respite trust nights and equipment	71,983	(63,857)	**8,126**
	71,983	**(87,139)**	**(15,156)**
Total funds	**6,071,814**	**(5,832,828)**	**238,986**

17 Movement in funds - continued

Comparatives for movement in funds

	At 1 Apr 24 £	Net movement in funds £	Transfers between funds £	At 31 Mar 25 £
Unrestricted funds				
General fund	999,543	(186,647)	375,000	**1,187,896**
Designated funds - Fixed asset reserve	250,000	-	(250,000)	**-**
Designated funds - Tangible fixed asset not easily converted to cash	852,835	-	-	**852,835**
	2,102,378	**(186,647)**	**125,000**	**2,040,731**
Restricted funds				
Bradbury Centre	1,822,221	(23,282)	-	**1,798,939**
Respite trust nights and equipment	-	4,031	-	**4,031**
	1,822,221	**(19,251)**	**-**	**1,802,970**
Endowment funds				
Edward Gostling Foundation	750,000	-	(125,000)	**625,000**
Total funds	**4,674,599**	**(205,898)**	**-**	**4,468,701**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,996,030	(5,182,677)	**(186,647)**
	4,996,030	**(5,182,677)**	**(186,647)**
Restricted funds			
Bradbury Centre	-	(23,282)	**(23,282)**
Respite trust nights and equipment	80,051	(76,020)	**4,031**
	80,051	**(99,302)**	**(19,251)**
Total funds	**5,076,081**	**(5,281,979)**	**(205,898)**

17 Movement in funds - continued

A current year and 12 months and prior year 12 months combined position is as follows:

	At 1 Apr 24 £	Net movement in funds £	Transfers between funds £	At 31 Mar 26 £
Unrestricted funds				
General fund	999,543	67,495	500,000	**1,567,038**
Designated funds - Fixed asset reserve	250,000	-	(250,000)	**-**
Designated funds - Tangible fixed asset not easily converted to cash	852,835	-	-	**852,835**
	2,102,378	**67,495**	**250,000**	**2,419,873**
Restricted funds				
Bradbury Centre	1,822,221	(46,564)	-	**1,775,657**
Respite trust nights and equipment	-	12,157	-	**12,157**
Other	-	-	-	**-**
	1,822,221	**(34,407)**	**-**	**1,787,814**
Endowment funds				
Edward Gostling Foundation	750,000	-	(250,000)	**500,000**
Total funds	**4,674,599**	**33,088**	**-**	**4,707,687**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	10,995,861	(10,928,366)	**67,495**
	10,995,861	**(10,928,366)**	**67,495**
Restricted funds			
Bradbury Centre	-	(46,564)	**(46,564)**
Respite trust nights and equipment	152,034	(139,877)	**12,157**
	152,034	**(186,441)**	**(34,407)**
Total funds	**11,147,895**	**(11,114,807)**	**33,088**

Bradbury Centre
The original cost of the Bradbury Centre building is a restricted fund.

Designated Fund
A designated fund is held, for the net book value of unrestricted tangible fixed assets, including specialised equipment, which cannot easily be converted into cash. In the prior year, the trustees reviewed the designated fund of £250,000 that had been established to provide for the risk of significant unplanned expenditure on the Bradbury Centre and associated equipment. Following the completion of several major works in recent years, the trustees considered that this designation was no longer required and accordingly transferred the balance to the general fund.

The Edward Gostling Foundation
The Association in 2022/23 received a large expendable endowment donation of £1,000,000 from the Edward Gostling Foundation towards its core costs. This amazing gift supports Rose Road to build its capacity and financial and organisational wellbeing over the eight years from 2022/23. The endowment must be drawn down over the eight year period at £125,000 a year, which started in the year ended 31 March 2023.

18 Reconciliation of net income/expenditure to net cash flow from operating activities

	2026 £	2025 £
Net income/expenditure for the reporting period (as per the Statement of Financial Activities)	**238,986**	(205,898)
Adjustments for:		
Depreciation charges	**140,974**	144,846
Loss on disposal of fixed assets	**1,436**	11,826
Interest received	**(34,828)**	(31,894)
Decrease/(increase) in debtors	**(172,340)**	286,269
(Decrease)/increase in creditors	**(135,410)**	(150,183)
Net cash provided by operations	**38,818**	**54,966**

19 Related party transactions

There were no related party transactions for the year ended 31 March 2026, or for the year ended 31 March 2025.

20 Investments

	2026 £	2025 £
Deposit accounts	**301,627**	283,919

21 Reclassification of short term investments

During the year the Trustees reviewed the presentation of funds held in short-term investment accounts and concluded that these balances do not meet the definition of cash and cash equivalents. Accordingly, £283,919 of short-term investments held in 2025 have been reclassified from cash at bank and in hand to short-term investments within the balance sheet.

The comparative figures have been restated to reflect this reclassification and ensure consistency of presentation between periods. The change relates solely to the presentation of balances and has no impact on the charity's net income, total funds, or net assets for either the current or prior year.

The comparative cash flow statement has been restated to reflect the reclassification of short-term investments from cash and cash equivalents.

22 Analysis of net assets between funds

Fund balances at 31 March 2025 represented by:

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2025 £
Tangible assets	**879,382**	**1,798,939**	**-**	2,678,321
Debtors	**876,475**	**-**	**-**	876,475
Cash at bank and in hand	**791,560**	**4,031**	**341,081**	1,136,672
Investments	**-**	**-**	**283,919**	283,919
Creditors	**(506,686)**	**-**	**-**	(506,686)
Total net assets	**2,040,731**	**1,802,970**	**625,000**	4,468,701

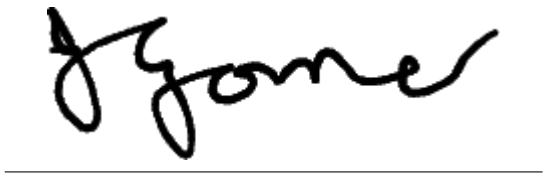
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