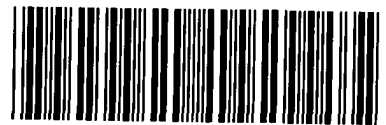


**Charity Registration No. 1090851**

**Company Registration No. 03735375 (England and Wales)**

**ROSETTA LIFE (A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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# ROSETTA LIFE (A COMPANY LIMITED BY GUARANTEE)

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Ms S Bazin Ms A Ramsden Ms J Wilson
<b>Charity number</b>	1090851
<b>Company number</b>	03735375
<b>Registered office</b>	3 Brook End Chadlington Near Chipping Norton Oxon OX7 3NF
<b>Independent examiner</b>	Arram Berlyn Gardner LLP 30 City Road London EC1Y 2AB

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# **ROSETTA LIFE (A COMPANY LIMITED BY GUARANTEE)**

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# **ROSETTA LIFE (A COMPANY LIMITED BY GUARANTEE)**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 31 MARCH 2019**

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### **Foreword by Sarah Bazin, Rosetta Life Trustee and Chair**

Once again it has been my privilege to serve on the Board of Trustees during another year of exciting developments for Rosetta Life.

Last year I was delighted to report that Rosetta Life had secured significant grants from Arts Council England and the Wellcome Foundation to ensure a solid legacy for Stroke Odysseys, our flagship project. From May 2018 Stroke Odysseys – The Tour enabled a company of stroke participants supported by professional dancers and musicians to co-devise and tour a professional show to a range of theatre venues in different regions of the UK later in 2018, and sow the seeds of future Stroke Odysseys creative workshop interventions.

Stroke Odysseys forefronts the constructive role of dance, movement and song in stroke rehabilitation, showing the potential for situating these arts-in-health creative initiatives alongside the more evolved and clinically accepted practices of speech therapy and physiotherapy.

Dream a Difference – our online poetry project that connects children across the world to share experiences of loss and bereavement - continues to develop, as you will see from the Trustees Report below. The project has spawned a range of impressive collaborations with schools, hospices and refugee settings across the world, and filled the Albert Hall with standing ovations and encores for a ground-breaking performance by a choir of 1000 school children in March 2019

I have been pleased to see the continuing development of [www.stroke.odysseys.org](http://www.stroke.odysseys.org), [dreamadifference.art](http://dreamadifference.art) and [www.rosettalife.org](http://www.rosettalife.org) - three Rosetta Life websites that bear witness to our rich body of work, and advocate so powerfully for the life-limited constituencies they speak for.

As a Trustee, I am ensuring that the board are aware of the Charity Commission's latest Charity Governance Code as it applies to the good governance of Rosetta Life.

Rosetta Life continues to negotiate the fall-out from austerity. But as I write this in late 2019 I can see that the strategic vision of the charity's leading officers has already generated a series of impressively successful grant bids that will ensure for the Charity a successful and stable future.

# **ROSETTA LIFE (A COMPANY LIMITED BY GUARANTEE)**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2019**

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The trustees present their report and financial statements for the year ended 31 March 2019.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

#### **Objectives and activities**

##### **Objects of the Charity**

The Charity's objects ("The Objects") are:-

- a. The relief of the emotional suffering of persons living with life-limiting illnesses or loss by providing a creative service that enables individuals to document their lives in whatever form is appropriate to each individual's creative and psychological needs.
- b. To advance the rehabilitation of those who have faced or are facing a life-limiting illness or experiencing loss by providing them with access to creative skills that will restore their self-confidence and self-esteem within the micro- and macro- levels of their communities.
- c. To advance the education of the public:
  1. By presenting exhibitions, performances and screenings of the creative work of those living with life-limiting illness and promoting the significance of the life experiences of those living with life-limiting illness or loss/es to the wider community.
  2. By providing training packages for artists, medical and nursing staff.

##### **Activities**

Rosetta devises and initiates different forms of artistic engagements and activities in partnership with people who are living with life-limiting illnesses and/or facing loss, enabling them to realise their potential to live life as fully as possible and show the wider community that we can all make significant contribution.

Rosetta Life documents this work to demonstrate to the wider community how these activities can alleviate suffering, and enhance the quality of life experienced by people living with life-limiting illnesses.

The charity is groundbreaking in its vision for arts-in-health and a participatory approach to synthesizing traditional and digital forms. The resulting arts works often fuse the oral tradition of storytelling, with participant-led lyric writing and singing, and elements of contemporary dance. The work is widely accessible on our three dedicated websites and an online video channel which are accessed regularly by patients, health care professionals, artists, and the wider public.

Rosetta Life is an arts charity dedicated to working through the arts to enable the vulnerable and frail who are living with life-limiting illnesses and loss to recover the confidence and agency that illness so often takes away. Public performances ensue from these processes, enabling people to become advocates for the Rosetta Life creative model and the issues that are important to them – our expanding team of Stroke Ambassadors.

Rosetta Life advocate that these public performances challenge stigma and change perceptions of the frail and the vulnerable in our wider communities.

# **ROSETTA LIFE (A COMPANY LIMITED BY GUARANTEE)**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2019**

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Rosetta Life specialises in demonstrating that those living with life-limiting illness are empowered by participation in our projects and are quite able to participate significantly in cultural and social life.

The charity is recognised for its policy of developing a user-led arts practice whereby participants are not primarily the source of inspiration for professional artists. Nor is our work framed as diversionary activity. Instead, participants are encouraged to participate fully in the creative and public presentation process and own the authorship of the works they make.

Rosetta Life will continue to drive innovation in arts-and-health programmes and policies, acting as a catalyst for innovation in change in the arts-and-health sectors. The charity had a string of recent successes in promoting the model for Stroke Odysseys and exploring ways to replicate and widen access to this beyond London.

Rosetta Life will invest in organizational development and our board of trustees and invest in our communications strategies to raise the profile of the work of the charity.

### **Organisational Structure**

The Charity is a company limited by guarantee and a registered charity.

The Charity is UK based with its head office in West Oxfordshire and a subsidiary shared office in South London

The Charity's governing body is the Board of Trustees, which comprises not less than three members who are elected by the existing trustees. New trustees are invited to the board by the trustees and approved by the governing body. Induction of trustees is provided by a training pack and training is offered as requested.

The trustees oversee the work of the Charity, consider future projects and approve strategic decisions for the organisation.

The major risks to which the Charity are exposed, as identified by the trustees, are regularly reviewed, and where appropriate, professional advisors have been sought out to mitigate those risks.

The organisation operates as a network of associate artists affiliated through membership to Rosetta Life.

All artists have a contract with Rosetta Life defining their role in specific projects.

The artistic director of Rosetta Life is Lucinda Jarrett, director of operations and media is Chris Rawlence. Projects manager for the year 2018/19 is Vikki Moorhouse, and our production accountant is Caroline Gaukroger.

The Trustees, who are also directors for the purpose of company law, and who served during the year were

Ms S Bazin

Ms A Ramsden

Ms J Wilson

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Under the memorandum and articles of association, the trustees have the power to make any investment that they see fit.

# **ROSETTA LIFE (A COMPANY LIMITED BY GUARANTEE)**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2019**

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### **Partnerships**

#### **Health Partnerships**

Hospitals, hospices, and community health care organisations remain affiliated to the Rosetta Life network and strong partnership working means that cross regional and national projects thrive.

A dynamic partnership with Charing Cross, St George's, Guys and St Thomas' hospitals and the National Hospital of Neurology and Neurosurgery in London, and the John Radcliffe Hospital in Oxford provided the foundation for the strength and growth of Rosetta Life's participatory performances designed to support those living with life-limiting illnesses. This growing network of hospital partnerships across London and the wider South East is enabling the arts intervention to be tested in a wide range of locations.

#### **Arts Funding Partnerships**

Strong partnerships are essential to enable small arts organizations to deliver projects professionally and on budget. For example, continuing partnerships with The Cultural Programming Team at Kings College London, Garsington Opera, in Buckinghamshire, The Place, London's Centre for Contemporary Dance, London Voluntary Arts in England and Ireland, and Wall2Wall Music, Derry/Londonderry have seeded a demand for us to develop and replicate Stroke Odysseys-seeded participant-led performance projects across the United Kingdom.

Our partnership with Garsington Opera Learning and Participation department developed further this year with an innovative collaboration with Buckinghamshire Music Trust around the Dream a Difference online poetry project.

#### **Artistic Activities for 2018/19**

The resources during the financial year of 18/19 were mostly spent on the continuing success of Stroke Odysseys, which saw the final year of the Guy's and St Thomas' Charity grant that has helped make the project a recognised model of holistic arts intervention across the UK Arts & Health Community and on many Stroke Units in the NHS. This project was co-designed by Rosetta Life and 12 people living life with the effects of stroke. It laid the foundation of Stroke Odysseys -The Tour that went into production in April 2018.

#### **Stroke Odysseys- The Tour**

Choreographed by acclaimed choreographer Ben Duke and composed by long-time Rosetta Life associate artist Orlando Gough, a professional show drawn from the stroke stories of five Rosetta Life Stroke Ambassadors, and performed by them with the support of five professional musicians and dancers Stroke Odysseys, opened at The Place in London before touring to Theatre by the Lake, Keswick, The Point, Eastleigh, The Mac, Belfast, The North Wall, Oxford, King's College London, Lakeside Arts, Nottingham and Circomedia in Bristol. The tour, in not the best of weather, was a test of our Ambassadors' stamina and commitment. They all came through with flying colours, and standing ovations, showing what can be achieved in life after stroke and how to defy the public stigma of disability.

# ROSETTA LIFE (A COMPANY LIMITED BY GUARANTEE)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

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### Education and Engagement

Running in parallel with these performances were a series of Stroke Odysseys Creative Workshops, aimed at artists working in health settings who might be interested in setting up a Stroke Odysseys Project in their communities. Each location explored a different theme. In Eastleigh we brought a research group together to explore performance arts research methodologies; in Keswick we brought leading dance-in-health practitioners together to share how their practices might benefit neuro-rehabilitation; in Belfast we worked at Queen's University to share the potential impact of music in neuro-rehabilitation; in Oxford we assembled a group to explore the role of participatory arts in Old Age; in Nottingham we looked at the role of the Stroke Ambassador and the significance of the service user in health care delivery; in London we brought clinicians and our researchers together at King's College to showcase our research and its impact on health care, artists and stroke communities; and in Bristol we shared the impact of participatory film and video making with the Bristol Healthcare Integration Team, and screened several specially commissioned films at the launch of the newly designed integrated Stroke Care Pathway.

*"The discipline of rehearsals, the camaraderie and the drive towards performance can offer very real motivations and therapeutic benefits. The key outcomes are increased mobility, increased cognition, increased verbal articulacy," says Lucinda Jarrett. One in three people experience depression after a stroke, but evaluations of Rosetta Life's work shows that it has "enabled people to change the perception of their disability and look forward to a new life", says Jarrett. Reducing depression means people stay more active and are less isolated, and hopefully therefore less prone to accidents, second strokes and hospital readmissions."*

*Guardian 18 Oct 2018*

*"Stroke Odysseys is not a story, or a narrative, but perhaps more of a poem told with multiple voices, movement, dance, noise, lighting and projections, with instrument and song. It is an original piece of art-meets-science. Qualitative data taken from the project highlight the benefits of taking part: reducing isolation, building kinship, increasing confidence, cognitive improvements and improvements in speech, movement, and physical mastery, as well as a reduction in adverse psychological outcomes. "In other words", one participant says, "the life you had is done, that's it. But that doesn't mean it's the end of the stor, you know, you can have a new life."*

*The Lancet, Sept 2018*



# ROSETTA LIFE (A COMPANY LIMITED BY GUARANTEE)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

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### Outcomes

#### 1. Health Psychology Reports of Stroke Odysseys performance project in the community

The Stroke Odysseys evaluation commissioned from researchers working in the Psychology Department at the University of Surrey showed that the joy and pleasure that participants experience from the intervention clearly reduced the depression experienced by those who participate. To quote from their report,

*"More significantly, unanticipated benefits are more profound and participants experience a change in their perception of their disability"*

Another participant stated that the intervention builds confidence through the professionals focussing on ability rather than inability. This confidence-building was perceived by a participant to be the only way to move from the old life (before stroke) to a new life

*"Alright, you won't have that life you had before, you can't do that, that's gone you know, you're into that twilight zone, (but) you've got to come out of that twilight and get a new life... And the only way you're going to do that is through confidence"*

Perhaps most significant participant assertion was of increased confidence and improvements in mobility and speech.

*"Oh, I think it gave confidence more than anything you know"* (Participant)

*"I'm very proud of this group and the way it's opened up to each other, and the way they've honestly talked about things"*

It is clear from this evaluation that Stroke Odysseys:

- a) Improves resilience by nurturing a sense of community through group workshops that reduce loneliness and isolation.
- b) Helps people regain a sense of agency by teaching creative skills in workshops.
- c) Improves mobility through dance workshops.
- d) Facilitates greater visibility of the London Stroke community through performance and video documentation.

These results led to the establishing of a network of 12 Stroke Ambassadors – 'graduates' of Stroke Odysseys Creative Workshop cycles, who wish to stay involved and give something back, by supporting the roll-out of the model in hospital contexts. Stroke Ambassadors advocate for life after stroke through public sharings and performances. They act as creative assistants for artists working in community and clinical contexts, and support the wider stroke community by befriending visits and supporting new stroke participants in creative sessions.

#### 2. Ethnographic research impact report of the Stroke Ambassadors Kings College London

A critical ethnographic research report was commissioned to explore the potential emerging role of these Stroke Ambassadors. The research team from Kings College London concluded

# ROSETTA LIFE (A COMPANY LIMITED BY GUARANTEE)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2019**

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"Our data points to significant physical, cognitive, psychological and social value of the role to the Stroke Ambassador themselves. The study also indicates the physical, cognitive and social value of the role to stroke survivors in the community and patients within NHS sites. Public Performances by the Stroke Ambassadors, (stroke survivors in the community and patients within NHS sites) provide powerful, personal perspectives on what it is to be a stroke survivor in our society. In conclusion, the role of the Stroke Ambassador produces noteworthy improvement in the quality of life for the Ambassador themselves and members of the local stroke community. It also provides a conduit to wider society through which the experience of stroke survivors may be better comprehended."

Ambassadors worked with dance and voice artists across St Thomas' Hospital, Chelsea and Westminster Hospital, National Hospital for Neurology and Neurosurgery. In each context the model was successfully implemented and well supported by the hospital teams.

The results of these evaluations were made available in December 2018 and can be found at [www.rosettalive.org](http://www.rosettalive.org)

### **3. Practice Research report of performance arts in neuro rehabilitation clinical contexts, University of Bristol**

This report was based on data from 36 Stroke Odysseys creative workshops, delivered in complex neuro-rehabilitation contexts, acute stroke units and neuro-rehabilitation wards. 86 patients attended one session or more; 22 participants attended three sessions or more; 15 had the capacity to consent to research; 14 participants consented to research and 12 participants were interviewed for the research.

#### **Conclusions:**

1. 100% of participants shared the view that the group dynamic was important, that and valued a context where sharing stroke stories was enabled, and where participants were offered opportunities to help others. Connections were also valued - to the body and to each other in the group.
2. A key theme was awareness of the body and the connection between anatomical awareness dance practices and mobility, indicating that this is a vital part of the intervention. Equally significant was the offering tasks and exercises that could become daily practice and could be mastered through repetition and become part of "who you are, "part of the new you".
3. 100% of participants described the joy and happiness they derived from the workshops, which appears to be an essential benefit for people traumatised by stroke and newly acquired disability. The workshops provided this within a rehabilitative setting that increased motivation, pointing to the potential impact of the intervention on psychological healing.
4. 100% of participants experienced a feeling of being "free". In this analysis, we identified freedom for participants as meaning: the freedom to escape; freedom to become oneself or find oneself; the freedom to play; the freedom of self-expression; the freedom of finding a new way of being in the world; the freedom of imaginative engagement; and the freedom of ease or relaxation or peace.

# **ROSETTA LIFE (A COMPANY LIMITED BY GUARANTEE)**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2019**

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### **Sample**

86 patients participated in sessions on clinical wards.

20 participants took part in the community model for Stroke Odysseys.

A network of 12 stroke ambassadors trained to advocate for life after stroke

Audiences of up to 700 attended live performances challenging the stigma of disabilities faced by people living life with the effects of a stroke.

240 people attended workshops and research seminars

### **Dream a Difference**

The project came to fruition in 2018/19. It was the remarkable outcome of a creative writing initiative with children from across the world, which enabled young people from contrasting cultures to meet each other through an online poetry website that connects schools and informal learning centres in Bangladesh, Brazil, England, Greece, Palestine, South Africa, Syria, Uganda, USA and Zimbabwe. By introducing internationally known poets to communities of children facing the consequences of war - bereavement, loss and displacement - the evolving partnerships encourage children to write poetic responses to the mutual insights they gain into each other's lives through a series of live Skype workshops. The project was conceived to help children develop literacy skills through the mutual empathy they gained, and to foster in them a greater awareness of the global community of which they are a part. Initially involving only three countries the project has grown in three years and now reaches ten countries working in partnership with 10 UK primary and secondary schools.

The high point of Dream a Difference was the operatic performance of a libretto drawn from these exchanges by school children from Buckinghamshire and Oxfordshire schools. Facilitated by Bucks Music Trust and a Rosetta Life/Garsington Opera partnership, Composed by Hannah Conway, Directed by Karen Gillingham, with Libretto from Lucinda Jarrett and Chris Rawlence, this amazing show performed by a choir of 1000 filled The Albert Hall on an unforgettable night in March 2019.

The project, which explores innovative and uplifting ways of engaging with child bereavement and loss, continues.

# **ROSETTA LIFE (A COMPANY LIMITED BY GUARANTEE)**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2019**

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When we were seeking schools to participate in this project we wanted to explore all forms of insecurity and loss. We looked at the importance of the family enshrined in the Convention on the Rights of the Child and thought about the different ways in which families are broken by death, illness, conflict and migration and tried to identify places that could help us understand these issues.

The international settings in the first year of the project were a children's bereavement centre in Zimbabwe that Rosetta Life had collaborated with before, and a children's secondary school in Gaza, Palestine. These rich collaborations led to a plan for a new Poetry Anthology which will be published in 2019, and distributed to the three participating UK schools and published online in Arabic and English for the international centres.

In the second year of the project we widened participation to include two small isolated schools in the far west of the United States of America, an urban refugee camp in Uganda, a palliative care centre in Bangladesh and a Syrian choir. We chose centres in England that were capable of taking on the project and where the creative engagement of the teachers made it possible for them to use it as an opportunity for literacy development. The Cotswold School in Gloucestershire embraced it as an opportunity for Year 8 pupils and next year hopes to expand the project to other years.

The project addresses many areas of the curriculum for three year groups: Year 8 had been studying dystopian writing, Year 9 had been studying protest poetry, and Year 7 had been looking at identity in poetry. Year 8 pupils were selected to pilot the project, embracing it enthusiastically to run with the opportunities it offered. Dartington Primary School prepared the classes well and told them about the cultures and countries they were working with before meeting the poets on Skype. Chadlington Primary School made the project a study of Literacy in Action.

#### **Developing the Organisation Objectives 2019/20**

A key objective for 2019/2020 remains the raising of funds that will enable us to restructure the Charity so that we can better manage the predicted growth.

#### **Finance and Fundraising**

Successful fundraising from the Arts Council of England and the Wellcome Trust enabled us to develop the programming of a professional production with the stroke ambassadors.

We acknowledge the need to consolidate the core funding initiatives that will enable us to employ a full-time company manager and finance director.

#### **Public Health Media Advocacy**

Film/Video output of Rosetta Life is led by Chris Rawlence, continues to expand the online record of all Rosetta Life projects with the addition of many new films, which can be found at [www.rosettalive.org](http://www.rosettalive.org)

The Glass Half Full – a short film that witnesses a young woman's decision to stop cancer treatments and live a more fulfilled, though shorter, life – has now attracted over 190,000 views from all over the world – often from people seeking support for their own cancer journeys.

#### **Public Benefit**

The Trustees have had regard to the guidance issued by the Charity Commission in respect of the requirement to meet public benefit.

# ROSETTA LIFE (A COMPANY LIMITED BY GUARANTEE)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

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### Statement of trustees' responsibilities

The trustees, who are also the directors of Rosetta Life (a company limited by guarantee) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

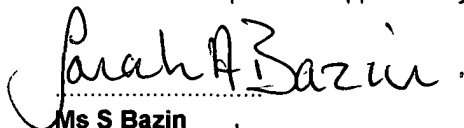
Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;
- make judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.



Ms S Bazin

Trustee

Dated: 23/12/19.

# ROSETTA LIFE (A COMPANY LIMITED BY GUARANTEE)

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ROSETTA LIFE (A COMPANY LIMITED BY GUARANTEE)

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I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2019, which are set out on pages 12 to 20.

#### **Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Sarah Wilson FCA

Arram Berlyn Gardner LLP  
30 City Road  
London  
EC1Y 2AB

Dated: ...23/12/19...

# ROSETTA LIFE (A COMPANY LIMITED BY GUARANTEE)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2019

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
<b><u>Income from:</u></b>					
Donations and legacies	3	3,355	173,293	176,648	142,875
Investments	4	53	-	53	24
<b>Total income</b>		<u>3,408</u>	<u>173,293</u>	<u>176,701</u>	<u>142,899</u>
<b><u>Expenditure on:</u></b>					
Raising funds	5	-	19,369	19,369	12,079
Charitable activities	6	3,365	178,291	181,656	115,144
<b>Total resources expended</b>		<u>3,365</u>	<u>197,660</u>	<u>201,025</u>	<u>127,223</u>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		43	(24,367)	(24,324)	15,676
Fund balances at 1 April 2018		<u>(3,949)</u>	<u>40,222</u>	<u>36,273</u>	<u>20,597</u>
<b>Fund balances at 31 March 2019</b>		<u><u>(3,906)</u></u>	<u><u>15,855</u></u>	<u><u>11,949</u></u>	<u><u>36,273</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# ROSETTA LIFE (A COMPANY LIMITED BY GUARANTEE)

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2019

	Notes	2019 £	£	2018 £	£
<b>Fixed assets</b>					
Tangible assets	9		1		1
<b>Current assets</b>					
Debtors	11	14,387		-	
Cash at bank and in hand		2,288		42,796	
		16,675		42,796	
<b>Creditors: amounts falling due within one year</b>	12	(4,727)		(6,524)	
Net current assets			11,948		36,272
<b>Total assets less current liabilities</b>			11,949		36,273
<b>Income funds</b>					
Restricted funds	14	15,855		40,222	
Unrestricted funds		(3,906)		(3,949)	
			11,949		36,273


For the year ended 31 March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The trustees' responsibilities:

- The directors have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 14/12/19.

  
Ms S Bazin  
Trustee

Company Registration No. 03735375



# ROSETTA LIFE (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2019**

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### **1 Accounting policies**

#### **Charity information**

Rosetta Life (a company limited by guarantee) is a private company limited by guarantee incorporated in England and Wales. The registered office is 3 Brook End, Chadlington, Near Chipping Norton, Oxon, OX7 3NF.

#### **1.1 Accounting convention**

The accounts have been prepared in accordance with the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### **1.4 Incoming resources**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# ROSETTA LIFE (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

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### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Expenditure is accounted for on an accruals basis and includes any VAT that cannot be recovered. Where possible costs are allocated directly to the activities to which they relate.

Governance costs are those that relate to the general running of the charity and its infrastructure.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	3 years straight line/life of project
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash at bank.

#### 1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# ROSETTA LIFE (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

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### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Funds accounting**

Funds held by the Charity are:

*Unrestricted general funds* – these are funds that can be used in accordance with the charitable objects at the discretion of the Board.

*Restricted funds* – these are funds that 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.

### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# ROSETTA LIFE (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2019 £	2019 £	2019 £	2018 £
Donations and gifts	3,355	173,293	176,648	142,875
<b>For the year ended 31 March 2018</b>	<b>-</b>	<b>142,875</b>		<b>142,875</b>

Gifts are recognised as an asset upon receipt and valued at the market rate. All gifts are recognised in the SOFA.

### 4 Investments

	Unrestricted funds	Total
	2019 £	2018 £
Interest receivable	53	24

### 5 Raising funds

	Restricted funds	Total
	2019 £	2018 £
<u>Fundraising and publicity</u>		
Staging fundraising events	16,534	6,948
Staff costs	2,835	5,131
Fundraising and publicity	19,369	12,079
	19,369	12,079

# ROSETTA LIFE (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

### 6 Charitable activities

	2019 £	2018 £
Staff costs	28,515	46,170
Production costs	148,801	62,529
	<u>177,316</u>	<u>108,699</u>
Share of support costs	4,340	6,445
	<u>181,656</u>	<u>115,144</u>
<b>Analysis by fund</b>		
Unrestricted funds	3,365	-
Restricted funds	178,291	115,144
	<u>181,656</u>	<u>115,144</u>
<b>For the year ended 31 March 2018</b>		
Restricted funds	<u>115,144</u>	

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

### 8 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2019 Number	2018 Number
Charitable activities and administration	<u>2</u>	<u>3</u>
<b>Employment costs</b>		
	2019 £	2018 £
Wages and salaries	30,900	50,330
Social security costs	450	971
	<u>31,350</u>	<u>51,301</u>

There were no employees whose annual remuneration was £60,000 or more.

# ROSETTA LIFE (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

### 9 Tangible fixed assets

	Fixtures, fittings & equipment £
<b>Cost</b>	
At 1 April 2018	8,088
At 31 March 2019	8,088
<b>Depreciation and impairment</b>	
At 1 April 2018	8,087
At 31 March 2019	8,087
<b>Carrying amount</b>	
At 31 March 2019	1
At 31 March 2018	1

### 10 Financial instruments

	2019 £	2018 £
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	5,557	5,698

### 11 Debtors

	2019 £	2018 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	14,387	-

### 12 Creditors: amounts falling due within one year

	2019 £	2018 £
Other taxation and social security	(830)	826
Trade creditors	1,057	(52)
Accruals and deferred income	4,500	5,750
	4,727	6,524

### 13 Retirement benefit schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

# ROSETTA LIFE (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

### 14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2018 £	Movement in funds		Balance at 31 March 2019 £
		Income £	Expenditure £	
Stroke Odysseys GSTC	24,718	(4,000)	(13,255)	7,463
City Bridge Trust	10,955	-	(10,955)	-
Dare to dream	3,441	23,333	(12,417)	14,357
Stroke Ambassadors	3,572	-	(3,572)	-
Stroke Odysseys Tour	(2,464)	153,960	(157,461)	(5,965)
	<u>40,222</u>	<u>173,293</u>	<u>(197,660)</u>	<u>15,855</u>

Stroke Odysseys GSTC is a three year grant from Guy's and St Thomas Charity that will enable us to develop, test and evaluate a creative intervention in the stroke communities of South London that will enable stroke survivors to rediscover self-esteem and agency, counter anxiety and stress, and develop a collective voice.

Stroke Odysseys The Tour enable a professional company of stroke participants supported by professional dancers and musicians to co-devise and tour a professional show to different regions of the UK later in 2018, and sow the seeds for future Stroke Odysseys creative workshop interventions.

Dream a Difference – our online poetry project that connects children across the world to share experiences of loss and bereavement - continues to develop and the project has spawned a range of impressive collaborations with schools, hospices and refugee settings across the world, which filled the Albert Hall with a ground-breaking performance by a choir of 1000 children in March 2019.

### 15 Analysis of net assets between funds

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £	Total 2018 £
Fund balances at 31 March 2019 are represented by:				
Tangible assets	1	-	1	1
Current assets/(liabilities)	(3,898)	15,846	11,948	36,272
	<u>(3,897)</u>	<u>15,846</u>	<u>11,949</u>	<u>36,273</u>

### 16 Related party transactions

There were no disclosable related party transactions during the year (2018 - none).