

REGISTERED COMPANY NUMBER: 04257815 (England and Wales)

REGISTERED CHARITY NUMBER: 1088113

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 30 June 2021

for

SW Herts Community Transport Scheme

Trading as Roundabout Transport

Lee Accounting Services 2018 Limited  
Trading as Lee & Co  
Chartered Accountants  
26 High Street  
Rickmansworth  
Hertfordshire  
WD3 1ER

SW Herts Community Transport Scheme  
Trading as Roundabout Transport

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for the Year Ended 30 June 2021

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SW Herts Community Transport Scheme  
Trading as Roundabout Transport

Report of the Trustees  
for the Year Ended 30 June 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2021. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives**

The objectives of the Charity are:

"To provide relief to the inhabitants of South West Hertfordshire and its environs who have need because of age, mental or physical ill-health, impaired mobility or poverty, and in particular but not so as to limit the generality of the foregoing:-

- a) To provide and maintain non-profit community transport services and:-
- b) To assist the charitable work of organisations and bodies engaged in promoting the relief of such persons through the provision of appropriate services".

**Public benefit**

The trustees have ensured that the organisation continues to meet its Objective of providing non-profit transport services to needy individuals and related community groups.

The trustees can also confirm that they have complied with section 17 of the Charities Act 2011 by having due regard to the public benefit the organisation provides.

SW Herts Community Transport Scheme  
Trading as Roundabout Transport

Report of the Trustees  
for the Year Ended 30 June 2021

**ACHIEVEMENT AND PERFORMANCE**

Due to the Covid-19 lockdown that hit the entire country; the bus mileage has dramatically decreased on the previous years. Once lockdown took hold all users cancelled transport due to cancelled events, school closures and government guidance. We stayed open and were here to help all other charities who needed our services, but these were very few and far between. We even reduced our rates to help other community groups who did/want to use our services.

Hertfordshire County Council continues to be a major supporter in terms of funds to cover some of our operating costs.

Last year they injected an additional £10,000 into our funds so that we could replace one of our older vehicles. We ordered another 17 seater minibus in a shared enterprise with Hertsmere Mencap. Due to the pandemic the new bus was delayed by over 11 months. It is now in service and located in Borehamwood. We are pleased to say it is being used at least 4 times each week.

The Service Level Agreement with Three Rivers District Council has been renewed for a further 3 years, and we have also had support from Watford Borough Council. We also received donations from Arthritis Care in Watford and Bushey Church Charity; both much appreciated.

Our fleet of 11 Minibuses continue to serve the charity well and fulfil all requirements. Commercial Motors Watford, together with Chenies Autos keep our fleet on the road and fully compliant to run under our section 19 permit.

Utilisation was very steady for the first 9 months of this financial year and we hope that once the country starts to learn to live with the "new normal" we will keep building year on year. The committee monitor this carefully and the efforts on increasing usage on evenings and weekends were paying off. We were averaging 270 journeys per month before the pandemic. This would have been a small increase of 2% on last year's overall usage; showing that we are still growing and very much needed.

As in previous years, our vehicles have mainly been parked at residential care homes. We are greatly indebted to Quantum Care who house 8 of our vehicles. And also Croxley House in Rickmansworth, Christ Church School in Chorleywood and Sarratt Sunrise & Sunset Club.

Volunteer drivers are the foundation on which community transport schemes survive and Roundabout is fortunate that the majority of member organisations are able to recruit such people. We are, as always, indebted to our own volunteers who drive and we should particularly mention Kathy Green, Bob Broom, Bob Stringer, Malcolm Morrell, Lisa Burn and Andy Morrell. Andy has been very busy in the last month of this year. Groups are returning and driving orientations are starting in earnest.

Even through the current situation Lisa Burn and Andy Morrell have again continued to work hard to support the operation. The Accounting system remains under control and all reconciliations and reports are produced on time. Andy covers the needs of the vehicles, volunteer drivers and ensures the smooth running of all Watford Mencap vehicles.

SW Herts Community Transport Scheme  
Trading as Roundabout Transport

Report of the Trustees  
for the Year Ended 30 June 2021

**FINANCIAL REVIEW**

Summary

The global pandemic has hit hard and revenue from bus usage was decimated. We are confident that an increase is starting as life begins to return to normal and clubs and activities are once again allowed to open.

Tight control of administration costs ensures they remain below inflation. We have a high level of cash on deposit, but interest rates have now decreased due to current financial situation the whole country finds itself in. However, these funds have helped us stay afloat and viable for the future; showing how well managed our finances have been over past years.

We had a deficit of £15,841 before depreciation of £15,622 and therefore report a final deficit after depreciation of £31,463.

Funding

We are grateful for the support we receive from Herts County Council, Three Rivers District Council and Watford Borough Council.

We were fortunate that Lisa managed to secure approx. £33,000.00 in Lottery Covid Funding and this has seen us through the worst of the crisis

Prices

We have been able to avoid any increase in our rates during the year and hope this will continue for some time. We are always mindful of our user's tight budgets and will help wherever possible to aid trips and alleviate social isolation.

Feedback

It remains crucial that we receive feedback from our members and users to ensure that our service meets with your needs. Please continue to contact us with your comments. If you or your group would like to fill in an evaluation form, please contact Lisa in our office.

Risk

The continuation of proper maintenance routines and fully documented operating procedures ensures we manage the risks identified with our operation. Mencap also remain happy with the service Andy provides. Andy also carries out the driver training and evaluation.

The Trustees continue to review the operation to ensure all potential risks are identified and managed appropriately.

Reserves

It is the policy of the charitable company to maintain at least six months relevant expenditure in unrestricted reserves at all times.



SW Herts Community Transport Scheme  
Trading as Roundabout Transport

Report of the Trustees  
for the Year Ended 30 June 2021

**FUTURE PLANS**

We are very fortunate to have some funding secured for the next year. It will be crucial that continued efforts are made in this area, together with continued growth to ensure the future viability of our operation. We will also continue to cooperate with other community transport groups in the county.

We will maintain close control on all costs and monitor our price levels to ensure they reflect on-going costs while minimising the impact on our members and their clients, especially once they start to return to normal usage.

We have not been able to achieve our objective of an operating surplus in excess of financial depreciation this year; but we are still here in a good financial position and we are ready to once again grow to the strength of previous years.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Constitution**

SW Herts Community Transport Scheme is registered with Companies House and with the Charity Commission.

Registered Company Number 4257815 (England & Wales)  
Registered Charity Number 1088113

**VAT**

The Scheme has registered with Customs and Excise for VAT (Registered No 772 8079 95).

**Working Name**

The Scheme operates under the name of "Roundabout Transport" which has been registered with the Charity Commission.

**Governance**

Direction of the Scheme is under the control of the Executive Committee comprising all trustees. The Executive Committee convenes quarterly to receive reports from staff and provide direction.

We have assessed that for the financial year 2020/21, the cost of governance, including executive committee meetings, AGM and audit costs, have totalled approximately £1,125.

**Membership**

Membership has increased during the year and as of 30th June 2021, by only 1 we have 521 groups. This is considerably down on the previous year, which is no doubt due to the Covid-19 pandemic that has swept the whole world.

**Appointment of Trustees**

Trustees are primarily drawn from member organisations that are best able to shape the charity so that it serves the community to the greatest benefit. A skills audit of Trustees has been undertaken and where a skill gap has been identified, individuals have been recruited and co-opted to the board in accordance with the Articles of Association.

SW Herts Community Transport Scheme  
Trading as Roundabout Transport

Report of the Trustees  
for the Year Ended 30 June 2021

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Training of Trustees**

In recognition of the increasing emphasis being placed on the responsibilities of the management committee, trustees can partake in a range of training events including financial management, opportunity training for trustee recruitment seminars and formal instruction in the responsibilities of trustees.

**Administration**

Two Community Transport Officers, working for the Membership through the Executive Committee, administer the Scheme. Full time staff resources to meet the demands for our services have been necessary.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04257815 (England and Wales)

**Registered Charity number**

1088113

**Registered office**

26 High Street  
Rickmansworth  
Hertfordshire  
WD3 1ER

**Trustees**

**Honorary Officers:** Chair                      Mrs Mary Mathieson

**CTO1**    Miss Lisa Burn

**CTO2**    Mr Andy Morrell

**Trustees and Members of the Executive Committee**

|                     |                           |
|---------------------|---------------------------|
| Mr Robert Broom     | - Harrogate Club          |
| Mr D Dickson        | - HAD                     |
| Mrs Kathleen Green  | - Harrogate Club          |
| Mr Robert Stringer  | - Roundabout Transport    |
| Mrs Edythe Jacobson | - Mill End Baptist Church |
| Mrs M Mathieson     | - Roundabout Transport    |

SW Herts Community Transport Scheme  
Trading as Roundabout Transport

Report of the Trustees  
for the Year Ended 30 June 2021

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

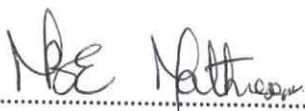
Lee Accounting Services 2018 Limited  
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26 High Street  
Rickmansworth  
Hertfordshire  
WD3 1ER

**Website Address**

<http://www.roundabouttransport.com/>

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on .....16/08/21..... and signed on its behalf by:

  
.....

Mrs M Mathieson - Trustee



Independent Examiner's Report to the Trustees of  
SW Herts Community Transport Scheme

**Independent examiner's report to the trustees of SW Herts Community Transport Scheme ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2021.

**Responsibilities and basis of report**

As the charity's 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 charity'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:

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.



John David Lee BA FCA  
Lee Accounting Services 2018 Limited  
Trading as Lee & Co  
Chartered Accountants  
26 High Street  
Rickmansworth  
Hertfordshire  
WD3 1ER

Date: 19/08/21

SW Herts Community Transport Scheme  
Trading as Roundabout Transport

Statement of Financial Activities  
for the Year Ended 30 June 2021

|                                    | Notes | 30.6.21<br>Unrestricted<br>funds<br>£ | 30.6.20<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                                       |                                |
| Donations and legacies             |       | 84,666                                | 115,409                        |
| Other trading activities           | 2     | 12,044                                | 58,930                         |
| Investment income                  | 3     | 177                                   | 718                            |
| Other income                       |       | 7,014                                 | 190                            |
| <b>Total</b>                       |       | <b>103,901</b>                        | <b>175,247</b>                 |
| <b>EXPENDITURE ON</b>              |       |                                       |                                |
| Raising funds                      |       | 987                                   | 931                            |
| <b>Charitable activities</b>       |       |                                       |                                |
| Direct Charitable Expenditure      |       | 134,377                               | 150,259                        |
| <b>Total</b>                       |       | <b>135,364</b>                        | <b>151,190</b>                 |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | <b>(31,463)</b>                       | <b>24,057</b>                  |
| <b>RECONCILIATION OF FUNDS</b>     |       |                                       |                                |
| Total funds brought forward        |       | 298,119                               | 274,062                        |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <b>266,656</b>                        | <b>298,119</b>                 |

The notes form part of these financial statements

SW Herts Community Transport Scheme (Registered number: 04257815)  
Trading as Roundabout Transport

Balance Sheet  
30 June 2021

|  | Notes | 30.6.21<br>Unrestricted<br>funds<br>£ | 30.6.20<br>Total<br>funds<br>£ |
|--|-------|---------------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                          |       |                                       |                                |
| Tangible assets                              | 8     | 89,605                                | 105,227                        |
| <b>CURRENT ASSETS</b>                        |       |                                       |                                |
| Debtors                                      | 9     | 14,060                                | 16,999                         |
| Cash at bank and in hand                     |       | 175,956                               | 213,105                        |
|  |       | <u>190,016</u>                        | <u>230,104</u>                 |
| <b>CREDITORS</b>                             |       |                                       |                                |
| Amounts falling due within one year          | 10    | (12,965)                              | (37,212)                       |
| <b>NET CURRENT ASSETS</b>                    |       | <u>177,051</u>                        | <u>192,892</u>                 |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>266,656</u>                        | <u>298,119</u>                 |
| <b>NET ASSETS</b>                            |       | <u>266,656</u>                        | <u>298,119</u>                 |
| <b>FUNDS</b>                                 | 11    |                                       |                                |
| Unrestricted funds                           |       | 266,656                               | 298,119                        |
| <b>TOTAL FUNDS</b>                           |       | <u>266,656</u>                        | <u>298,119</u>                 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

SW Herts Community Transport Scheme (Registered number: 04257815)  
Trading as Roundabout Transport

Balance Sheet - continued  
30 June 2021

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 16/08/21 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M Mathieson', is written over a dotted line.

M Mathieson - Trustee



## **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.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

### **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 cost 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**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                       |                           |
|-----------------------|---------------------------|
| Fixtures and fittings | - 25% on reducing balance |
| Motor vehicles        | - 25% on reducing balance |
| Computer equipment    | - 25% on reducing balance |

### **Taxation**

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

### **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.



Notes to the Financial Statements - continued  
for the Year Ended 30 June 2021

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**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.

**Financial instruments**

**Debtors**

Short term debtors are measured at transaction price, less any impairment.

**Creditors**

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**2. OTHER TRADING ACTIVITIES**

|                   | 30.6.21       | 30.6.20       |
|-------------------|---------------|---------------|
|                   | £             | £             |
| Operating revenue | 7,874         | 41,027        |
| Age UK            | 4,170         | 17,903        |
|                   | <u>12,044</u> | <u>58,930</u> |

**3. INVESTMENT INCOME**

|                          | 30.6.21    | 30.6.20    |
|--------------------------|------------|------------|
|                          | £          | £          |
| Deposit account interest | <u>177</u> | <u>718</u> |

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2021

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|                                  | 30.6.21 | 30.6.20 |
|----------------------------------|---------|---------|
|                                  | £       | £       |
| Depreciation - owned assets      | 15,622  | 20,829  |
| Other operating leases           | 5,460   | 4,095   |
| Independent examination services | 500     | 500     |
| Accountancy fees                 | 250     | 250     |

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2021 nor for the year ended 30 June 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2021 nor for the year ended 30 June 2020.

**6. STAFF COSTS**

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

|  | 30.6.21 | 30.6.20 |
|--|---------|---------|
|  | 2       | 2       |

No employees received emoluments in excess of £60,000.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                   | Unrestricted funds<br>£ |
|-----------------------------------|-------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                         |
| Donations and legacies            | 115,409                 |
| Other trading activities          | 58,930                  |
| Investment income                 | 718                     |
| Other income                      | 190                     |
| <b>Total</b>                      | 175,247                 |
| <b>EXPENDITURE ON</b>             |                         |
| Raising funds                     | 931                     |

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2021

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

|                                    | Unrestricted<br>funds<br>£ |
|------------------------------------|----------------------------|
| <b>Charitable activities</b>       |                            |
| Direct Charitable Expenditure      | 150,259                    |
| <b>Total</b>                       | 151,190                    |
| <b>NET INCOME</b>                  | 24,057                     |
| <b>RECONCILIATION OF FUNDS</b>     |                            |
| Total funds brought forward        | 274,062                    |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | 298,119                    |

8. TANGIBLE FIXED ASSETS

|                                 | Fixtures<br>and<br>fittings<br>£ | Motor<br>vehicles<br>£ | Computer<br>equipment<br>£ | Totals<br>£ |
|---------------------------------|----------------------------------|------------------------|----------------------------|-------------|
| <b>COST</b>                     |                                  |                        |                            |             |
| At 1 July 2020 and 30 June 2021 | 13,642                           | 326,767                | 3,080                      | 343,489     |
| <b>DEPRECIATION</b>             |                                  |                        |                            |             |
| At 1 July 2020                  | 7,302                            | 228,289                | 2,671                      | 238,262     |
| Charge for year                 | 1,585                            | 13,935                 | 102                        | 15,622      |
| At 30 June 2021                 | 8,887                            | 242,224                | 2,773                      | 253,884     |
| <b>NET BOOK VALUE</b>           |                                  |                        |                            |             |
| At 30 June 2021                 | 4,755                            | 84,543                 | 307                        | 89,605      |
| At 30 June 2020                 | 6,340                            | 98,478                 | 409                        | 105,227     |

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2021

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|               | 30.6.21       | 30.6.20       |
|---------------|---------------|---------------|
|               | £             | £             |
| Trade debtors | 1,630         | 2,768         |
| VAT           | -             | 1,581         |
| Prepayments   | 12,430        | 12,650        |
|               | <u>14,060</u> | <u>16,999</u> |

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                  | 30.6.21       | 30.6.20       |
|------------------|---------------|---------------|
|                  | £             | £             |
| Trade creditors  | 11,434        | 36,462        |
| VAT              | 781           | -             |
| Accrued expenses | 750           | 750           |
|                  | <u>12,965</u> | <u>37,212</u> |

11. MOVEMENT IN FUNDS

|                           | At 1.7.20      | Net movement in funds | At 30.6.21     |
|---------------------------|----------------|-----------------------|----------------|
|                           | £              | £                     | £              |
| <b>Unrestricted funds</b> |                |                       |                |
| General fund              | 258,119        | (31,463)              | 226,656        |
| Designated fund           | 40,000         | -                     | 40,000         |
|                           | <u>298,119</u> | <u>(31,463)</u>       | <u>266,656</u> |
| <b>TOTAL FUNDS</b>        | <u>298,119</u> | <u>(31,463)</u>       | <u>266,656</u> |

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

|                           | Incoming resources | Resources expended | Movement in funds |
|---------------------------|--------------------|--------------------|-------------------|
|                           | £                  | £                  | £                 |
| <b>Unrestricted funds</b> |                    |                    |                   |
| General fund              | 103,901            | (135,364)          | (31,463)          |
|                           | <u>103,901</u>     | <u>(135,364)</u>   | <u>(31,463)</u>   |
| <b>TOTAL FUNDS</b>        | <u>103,901</u>     | <u>(135,364)</u>   | <u>(31,463)</u>   |

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2021

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

|                           | At 1.7.19<br>£ | Net<br>movement<br>in funds<br>£ | At<br>30.6.20<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 234,062        | 24,057                           | 258,119            |
| Designated fund           | 40,000         | -                                | 40,000             |
|                           | <hr/>          | <hr/>                            | <hr/>              |
|                           | 274,062        | 24,057                           | 298,119            |
|                           | <hr/>          | <hr/>                            | <hr/>              |
| <b>TOTAL FUNDS</b>        | <u>274,062</u> | <u>24,057</u>                    | <u>298,119</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 175,247                    | (151,190)                  | 24,057                    |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>175,247</u>             | <u>(151,190)</u>           | <u>24,057</u>             |

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

|                           | At 1.7.19<br>£ | Net<br>movement<br>in funds<br>£ | At<br>30.6.21<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 234,062        | (7,406)                          | 226,656            |
| Designated fund           | 40,000         | -                                | 40,000             |
|                           | <hr/>          | <hr/>                            | <hr/>              |
|                           | 274,062        | (7,406)                          | 266,656            |
|                           | <hr/>          | <hr/>                            | <hr/>              |
| <b>TOTAL FUNDS</b>        | <u>274,062</u> | <u>(7,406)</u>                   | <u>266,656</u>     |



Notes to the Financial Statements - continued  
for the Year Ended 30 June 2021

**11. MOVEMENT IN FUNDS - continued**

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 279,148                    | (286,554)                  | (7,406)                   |
| <b>TOTAL FUNDS</b>        | <u>279,148</u>             | <u>(286,554)</u>           | <u>(7,406)</u>            |

The charity has designated £40,000 to be spent on capital acquisitions. This fund is unrestricted.

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2021.

**13. ULTIMATE CONTROLLING PARTY**

The charity is under the control of the Board of Trustees.

SW Herts Community Transport Scheme  
Trading as Roundabout Transport

Detailed Statement of Financial Activities  
for the Year Ended 30 June 2021

|                                       | 30.6.21<br>£  | 30.6.20<br>£  |
|---------------------------------------|---------------|---------------|
| <b>INCOME AND ENDOWMENTS</b>          |               |               |
| <b>Donations and legacies</b>         |               |               |
| Hertfordshire County Council          | 23,182        | 32,952        |
| Watford Borough Council               | 2,000         | 2,000         |
| Three Rivers District Council         | 6,000         | 6,000         |
| Lottery                               | 32,730        | 74,457        |
| Mencap                                | 20,754        | -             |
|                                       | <hr/> 84,666  | <hr/> 115,409 |
| <b>Other trading activities</b>       |               |               |
| Operating revenue                     | 7,874         | 41,027        |
| Age UK                                | 4,170         | 17,903        |
|                                       | <hr/> 12,044  | <hr/> 58,930  |
| <b>Investment income</b>              |               |               |
| Deposit account interest              | 177           | 718           |
| <b>Other income</b>                   |               |               |
| Miscellaneous income                  | 7,014         | 190           |
|                                       | <hr/> 103,901 | <hr/> 175,247 |
| <b>Total incoming resources</b>       |               |               |
| <b>EXPENDITURE</b>                    |               |               |
| <b>Raising donations and legacies</b> |               |               |
| Advertising                           | 987           | 931           |
| <b>Support costs</b>                  |               |               |
| <b>Management</b>                     |               |               |
| Wages                                 | 72,000        | 72,000        |
| Social security                       | 2,892         | 5,188         |
| Pensions                              | 1,786         | 1,790         |
| Rent                                  | 5,460         | 4,095         |
| Accountancy                           | 1,125         | 1,050         |
| Insurance                             | 267           | 295           |
| Travel                                | -             | 99            |
| Carried forward                       | 83,530        | 84,517        |

This page does not form part of the statutory financial statements

SW Herts Community Transport Scheme  
Trading as Roundabout Transport

Detailed Statement of Financial Activities  
for the Year Ended 30 June 2021

|                                 | 30.6.21         | 30.6.20        |
|---------------------------------|-----------------|----------------|
|                                 | £               | £              |
| <b>Management</b>               |                 |                |
| Brought forward                 | 83,530          | 84,517         |
| Telephone                       | 506             | 533            |
| Postage and stationery          | 788             | 654            |
| Subscriptions                   | 195             | 195            |
| Sundries                        | 1,040           | 1,016          |
| Fuels and oils                  | 4,228           | 11,758         |
| Vehicle maintenance             | 11,669          | 15,719         |
| Vehicle tax and insurance       | 16,111          | 14,277         |
| Other vehicle expenses          | 688             | 656            |
| Fixtures and fittings           | 1,585           | 2,113          |
| Motor vehicles                  | 13,935          | 18,580         |
| Computer equipment              | 102             | 136            |
|                                 | <b>134,377</b>  | <b>150,154</b> |
| <b>Governance costs</b>         |                 |                |
| Accountancy and legal fees      | -               | 105            |
| Total resources expended        | <b>135,364</b>  | <b>151,190</b> |
| <b>Net (expenditure)/income</b> | <b>(31,463)</b> | <b>24,057</b>  |

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