

JUMBULANCE TRUST

England & Wales · Charity number 1090731

Details

Other names	JUMBULANCE TRAVEL TRUST
Status	Registered
Legal form	Charitable company
Company number	04283804
Registered	2002-02-20
Register	View on the Charity Commission register

Contact

Address	Space282 282 Leigh Road Leigh-On-Sea Essex SS9 1BW
Phone	07483 414330
Email	info@jumbulance.org.uk
Website	www.jumbulance.org.uk

Activities

Objects: THE RELIEF OF SICKNESS, SUFFERING AND DISTRESS BY TRANSPORTING (IN PURPOSE-BUILT VEHICLE OR VEHICLES TO TRANSPORT) OR ASSISTING IN THE TRANSPORT OF SICK AND DISABLED PERSONS AND THOSE WHO ARE HANDICAPPED OR SUFFERING FROM LIFE LIMITING ILLNESSES, WHETHER MOBILE SEMI-MOBILE, CHARIBOUND OR CONFINED TO BED TO ENABLE SUCH PERSONS TO TAKE INDEPENDENT HOLIDAYS

Activities: We are a small Charitable Trust with 2 unique and specialist vehicles; part-coach, part-ambulance known as 'Jumbulances', designed for transporting over long distances in safety and comfort with the help of volunteer nurses, doctors, carers and helpers, those who disabled or suffering from life-limiting illnesses who find it too difficult or even impossible to use other means of transport.

Classification

- **How:** Provides Services
- **What:** Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£359,808	£376,639	-	-
2023-12-31	£408,608	£374,078	-	-
2022-12-31	£246,770	£370,086	-	-
2021-12-31	£488,030	£262,305	-	-
2020-12-31	£301,595	£245,771	-	-

Trustees

Name	Role	Appointed
Caroline Southgate	Chair	2022-06-28
Camille Anna Leavold-Todd MBE		2025-10-29
Dr Joseph Patrick O'Dwyer		2020-07-13
Eleanor Amy Harris		2023-09-05
Frances Karen Paterson		2023-09-05
Glen John Shuttleworth		2023-10-31
Neil Graham Mewes		2024-04-03
Sarah Louise Chown		2025-10-01
Tritania Chasiya		2023-09-15

JUMBULANCE TRUST

England & Wales - Charity number 1090731

Accounts

COMPANY REGISTERED NUMBER: 04283804 (ENGLAND & WALES)

CHARITY REGISTERED NUMBER: 1090731

JUMBULANCE TRUST
A Company Limited by Guarantee

DIRECTORS' AND TRUSTEES' REPORT
AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2024

JUMBULANCE TRUST
A company limited by guarantee

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

CONTENTS

	<u>Page</u>
Reference and Administrative Information	1
Trustees' Report (including Directors Report)	2
Independent Examiner's Report	6
Statement of Financial Activities (including Income and Expenditure Report)	7
Balance Sheet	8
Notes to the Financial Statements	10

JUMBULANCE TRUST

REFERENCE AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2024

Name: Jumbulance Trust

Trustees: The Trustees who served during the financial year and to the date the report was signed were as follows:

Caroline Southgate
Dr Joseph P O'Dwyer
Eleanor Harris
Tritania Chasiya
Frances Paterson
Glen Shuttleworth
Neil Mewes (April 2024)

General Administrator: Billie Parker

Chair: Caroline Southgate

Registered Office: Space282, 282 Leigh Road, Leigh-on-Sea, Essex, SS9 1BW

Contact details: Tel: 07483 414330
Email: info@jumbulance.org.uk

Bankers: Lloyds Bank Plc
18 High Street, Harpenden, Herts. AL5 2TA

Solicitors: Neves, Tollgate House, 69-71 High Street, Harpenden,
Herts. AL5 2SL

Independent Examiners: Roger A Cox
Miller & Co, 5 Imperial Court, Laporte Way, Luton, Beds, LU4 8FE

Company No: 04283804

Charity No: 1090731

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT) TO THE MEMBERS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Introduction and executive summary

The Trustees, who are also directors of the company for the purpose of the Companies Act, present their annual report and the independently examined financial statements for the year ended 31 December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The information with respect to Trustees, Directors, Officers and advisors forms part of this report.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

OBJECTIVES AND ACTIVITIES

The aims of the Trust are primarily to provide specialist transport for those who are disabled or have complex long-term medical conditions and would find travel by most conventional means very difficult if not impossible to undertake. The Trust operates specially adapted coaches to take Jumbulance groups and other organisations on day trips and holidays both in the UK and abroad.

The objectives for 2024 were to continue to find new ways to engage the community in our work, finding new sources of applicants for trips, groups and care homes who would benefit from the Charity. The new administrative team were tasked to create systems and processes to bring the charity in line with business practices which can then be monitored and evaluated for compliance, efficiencies and effectiveness. Trustees were asked to take on responsibilities to oversee projects related to specific specialist areas of the Charity from fundraising to marketing, safety and transport.

ACHIEVEMENTS AND PERFORMANCE

2024 was a year of gradual return to consistent booking levels, we engaged with new groups and have been able to offer some new trips and meet with potential new customers. We have delivered our target number of days of use and gathered feedback from more travellers. This has allowed us to reflect on how we promote the Charity into the future.

FINANCIAL REVIEW

During the year the charitable company received unrestricted income from donations and legacies of £17,282 (2023: £225,544) and fares of £140,623 (2023: £67,957). An unrestricted expendable endowment of £100,000 (2023: £nil) was received as well as restricted donations of £21,467 (2023: £34,881).

JUMBULANCE TRUST

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT) TO THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2024

After expenses of £376,639 (2023: £374,078) there was net expenditure of £16,831 (2023: net income of £34,530) on the total fund. After transfers, there was net expenditure on unrestricted funds of £135,262, net income on restricted funds of £38,154 and net income of £80,277 on the endowment fund in the year. At the year end the charity had cash at bank of £444,331, fixed assets of £246,104 and total accumulated reserves of £708,787.

Reserves policy

The Trust maintains unrestricted reserves, which total £330,999, to ensure its commitments for the year ahead are fully funded. Restricted reserves of £297,511 are reserved for future vehicle renewal and sums specifically received to support the travelling groups. These latter include a general Groups fund, a fund to provide financial support for nurse recruitment, and a fund to provide bursaries for Assisted Travellers.

Risk review

The Trustees have assessed the major risks to which the charity is exposed, in particular, those related to the operational finances of the charity. They are satisfied that, in consultation with their insurance brokers, reasonable appropriate cover is taken where necessary, that all financial transactions are authorised by two signatories approved by the board, and that systems are in place to mitigate exposure to the major risks but recognise that any organisation which is dependent on grant funding is at risk, especially at times of economic stagnation.

In addition, protocols covering best practice in relation to health and safety and all matters relating to safeguarding of both vulnerable adults and children are updated regularly and all our employees, group leaders and volunteers must comply with these, as are outside groups/organisations who do not have their own protocols in place. There is also a facility with Mencap for completing Data and Barring Service (DBS) enhanced checks for our volunteers and drivers to ensure the necessary clearances are held.

Indemnity insurance

The Trust's Employers Liability Insurance cover was renewed in December 2023 in the sum of £10,000,000.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Jumbulance Trust is a registered charity and a company registered in England and Wales limited by guarantee. It was incorporated on 7 September 2001 and its name changed by special resolution and Certificate of Incorporation dated 5 March 2007. It is exempt from the requirement to include limited in its name. Charitable status was gained on the 20 February 2002.

The governing document is the Memorandum and Articles of Association as amended by special resolutions dated 5 February 2002, 17 October 2009 and 18 February 2017.

Charity trustees are appointed by the existing membership and retire by rotation, at the AGM. Interim appointments may be made at other times in accordance with the provisions of the constitution. New trustees are recruited through advertising.

At the end of the year the responsibility for day-to-day administration of the Trust was delegated to the newly appointed general administrator.

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT) TO THE MEMBERS
FOR THE YEAR ENDED 31 DECEMBER 2024**

PUBLIC BENEFIT STATEMENT

The Trustees confirm that they have complied with their duty, set out in the 2011 Charity Act, to have due regard to the Charity Commission guidance on public benefit.

The Trust continues to address the isolation felt by those who are disabled or who have life-challenging illnesses by providing the opportunity to travel safely and comfortably, in doing so enabling them to feel integrated into society and giving everybody the opportunity to experience new adventures and widen their horizon whilst on holiday.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The purpose of this Statement is to distinguish the Trustees' responsibilities for the Financial Statements from those of the Accountants as stated in their report.

The Trustees (who are also directors of Jumbulance Trust 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).

Charity and 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 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 2019 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and enable the Trustees to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees confirm that the Trust complies with applicable laws relating to slavery, servitude, forced or compulsory and human trafficking, including in particular the provision of the U.K. Modern Slavery Act 2015.

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

In the case of each of the persons who are Trustees at the time of approval of the annual report, the following applies:

JUMBULANCE TRUST

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT) TO THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2024

- So far as the Trustee is aware, there is no relevant information of which the Company's accountants are unaware, and
- Each Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make themselves aware of any relevant accounting information and to establish that the Company's accountant are aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities. The Trustees have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

This report was approved by the board of directors and Trustees on 22 September 2025 and signed on its behalf.



Joe O'Dwyer, Trustee



Caroline Southgate, Trustee and Chair

Date: 22nd September 2025

JUMBULANCE TRUST

Independent Examiner's Report to the Trustees of Jumbulance Trust

I report to the charity trustees on my examination of the accounts of Jumbulance Trust for the year ended 31 December 2024, which are set out on pages 7 to 18.

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

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- 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
- 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.



Signed:

Date: 22 September 2025

R A Cox FCA (ICAEW)
Miller & Co Chartered Accountants
5 Imperial Court, Laporte Way
Luton
Bedfordshire
LU4 8FE

JUMBULANCE TRUST

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2024

	<u>Note</u>	<u>Unrestricted</u> <u>Fund</u> £	<u>Restricted</u> <u>Fund</u> £	<u>Endowment</u> <u>Fund</u> £	<u>Total</u> <u>Fund</u> <u>2024</u> £	<u>Total</u> <u>Fund</u> <u>2023</u> £
<u>Income and endowments from:</u>						
Donations and legacies	2	17,282	21,467	100,000	138,749	260,425
Charitable activities	3	140,623	69,767	-	210,390	138,650
Investments	4	4,271	992	277	5,540	4,662
Other income		5,129	-	-	5,129	4,871
<u>Total Income and Endowments</u>		167,305	92,226	100,277	359,808	408,608
<u>Expenditure on:</u>						
Raising funds -						
Donations and legacies		8,333	-	-	8,333	5,780
Charitable activities	5	311,837	56,469	-	368,306	368,298
<u>Total Expenditure</u>		320,170	56,469	-	376,639	374,078
<u>Net income/(expenditure)</u>		(152,865)	35,757	100,277	(16,831)	34,530
<u>Transfers between funds</u>		17,603	2,397	(20,000)	-	-
<u>Net movement in funds</u>		(135,262)	38,154	80,277	(16,831)	34,530
<u>Reconciliation of funds:</u>						
Total funds brought forward		466,261	259,357	-	725,618	691,088
<u>Total funds carried forward</u>		330,999	297,511	80,277	708,787	725,618

All income and expenditure derive from continuing activities.

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

JUMBULANCE TRUST

Company Registration Number: 04283804

BALANCE SHEET

AS AT 31 DECEMBER 2024

	<u>Note</u>	<u>2024</u>	<u>2023</u>
		£	£
<u>Fixed assets</u>			
Tangible assets	9	246,104	293,346
<u>Current Assets</u>			
Cash at bank and in hand		444,331	434,072
Debtors	10	102,407	14,140
		546,738	448,212
<u>Creditors</u>			
Amounts falling due within one year			
Sundry creditors and accruals	11	(84,055)	(15,940)
<u>Net Current Assets</u>		462,683	432,272
<u>Net assets</u>			
		708,787	725,618
<u>Charity funds</u>			
Unrestricted Funds	12	330,999	466,261
Restricted Funds	12	297,511	259,357
Endowment funds	12	80,277	-
<u>Total funds</u>			
		708,787	725,618

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

For the year ending 31st December 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

JUMBULANCE TRUST

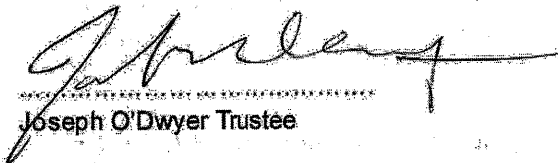
BALANCE SHEET

AS AT 31 DECEMBER 2024 (continued)

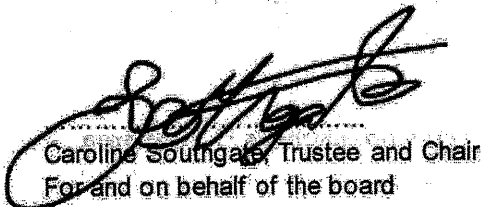
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation and approval of accounts.

The trustees declare that they have approved the financial statements on pages 7 to 18 on 22 September 2025

Signed on behalf of the charity's trustees:



Joseph O'Dwyer Trustee



Caroline Southgate, Trustee and Chair
For and on behalf of the board

The notes on pages 10 to 18 form part of these financial statements.

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting Policies

(a) Basis of preparation

Jumbulance Trust is a private company limited by guarantee registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in pounds sterling which is the functional currency of the charity and rounded to the nearest pound.

(b) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation on vehicles is charged once they have been put into service.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Motor vehicles	6.67% per annum	straight line
Office equipment	20% per annum	straight line

(c) Fund accounting

Funds held by the charity are either:

Unrestricted funds

These are funds which can be used in accordance with the charitable objectives at the discretion of the Trustees

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. Restricted funds may include grants received in advance of the relevant expenditure hence restricted fund balances can vary substantially year on year.

Endowment funds

Expendable endowments are endowment funds where the trustees have the power to convert the capital into income. Where the trustees exercise this power, the relevant funds become unrestricted or restricted income funds depending on the terms of the gift.

(d) Income

All income is accounted for when the charity has entitlement, there is certainty of receipt and the amount is measurable. Where possible income is accounted for on a receivable basis. Where fares

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

for travel are received in advance they are accounted for as deferred income and credited to the Statement of Financial Activities in the accounting period in which the journey takes place. Government grants are recognised using the performance model and are recognised in income when the proceeds are received or receivable.

(e) Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis exclusive of any VAT.

(f) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(g) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(h) Judgements and key sources of estimation uncertainty

Preparation of the financial statements requires management to make significant judgements in applying the accounting policies of the Charity and estimates and assumptions that have a significant effect on the recognition and measurement of assets, liabilities, income and expenses. Actual results may be different to these estimates.

(i) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(j) Taxation

The Trust is a registered charity and is not liable to income tax or corporation tax on income derived from its charitable activities. Income from non-charitable activities may be subject to taxation. The Trust is registered for VAT and all amounts in the financial statements are shown exclusive of VAT where relevant.

(k) Employee benefits

When employees have rendered service to the charity, short term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

(l) Traveller groups

These accounts include transactions related to the various travelling groups, as they fundraise under the Jumbulance Trust banner and collect fares and donations for specific organised trips undertaken in the Jumbulances. These transactions have been shown under restricted funds as the monies have been collected for specific purposes and each groups transactions are recorded separately and have been included under the Travellers Group restricted fund.

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

2. Donations and legacies

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Endowment Funds</u> £	<u>Total 2024</u> £	<u>Total 2023</u> £
Donations	5,282	12,467	100,000	117,749	16,136
Other grants	12,000	9,000	-	21,000	115,868
Legacies	-	-	-	-	128,421
	<u>17,282</u>	<u>21,467</u>	<u>100,000</u>	<u>138,749</u>	<u>260,425</u>

Income from donations and legacies in 2023 was £260,425 of which £nil was attributable to endowment funds, £34,881 was attributable to restricted funds and £225,544 was attributable to unrestricted funds.

3. Charitable Activities

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Endowment Funds</u> £	<u>Total 2024</u> £	<u>Total 2023</u> £
Fares	140,623	65,666	-	206,289	136,403
Event income	-	4,101	-	4,101	2,247
	<u>140,623</u>	<u>69,767</u>	<u>-</u>	<u>210,390</u>	<u>138,650</u>

Income from charitable activities in 2023 was £138,650 of which £nil was attributable to endowment funds, £70,693 was attributable to restricted funds and £67,957 was attributable to unrestricted funds.

4. Investments

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Endowment Funds</u> £	<u>Total 2024</u> £	<u>Total 2023</u> £
Interest on deposits	4,271	992	277	5,540	4,662
	<u>4,271</u>	<u>992</u>	<u>277</u>	<u>5,540</u>	<u>4,662</u>

Income from investments in 2023 was £4,662 of which £nil was attributable to endowment funds, £1,389 was attributable to restricted funds and £3,273 was attributable to unrestricted funds.

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

5. Analysis of expenditure on Charitable Activities

	Activities Undertaken <u>Directly</u> £	Support Costs £	Total <u>2024</u> £	Total <u>2023</u> £
Jumbulance vehicle costs	46,028	-	46,028	75,091
Equipment and supplies	409	-	409	788
Drivers' wages and NI	48,997	-	48,997	64,606
Relief drivers	7,350	-	7,350	21,362
Drivers' expenses	104	-	104	17,074
Trip costs	144,047	-	144,047	92,667
Event/function costs	3,237	-	3,237	3,315
Administration salary & NI	-	37,537	37,537	18,175
Pension contributions	-	878	878	-
Governance (note 7)	-	5,927	5,927	4,200
HR support	-	2,294	2,294	4,245
Information technology	-	3,821	3,821	402
Office costs (including rent)	-	19,596	19,596	18,462
Depreciation	47,912	169	48,081	47,911
	<u>298,084</u>	<u>70,222</u>	<u>368,306</u>	<u>368,298</u>

Activities undertaken directly includes restricted expenditure totalling £56,361 (2023 £69,946) comprising the cost of trips and events/functions related to the traveller groups. Support costs include restricted expenditure totalling £108 (2023 £465).

All expenditure is allocated directly to the relevant cost centres at the time of payment.

6. Governance costs

	Unrestricted Funds £	Restricted Funds £	Total <u>2024</u> £	Total <u>2023</u> £
Legal and professional fees	1,741	-	1,741	750
Bookkeeping	1,866	-	1,866	1,375
Independent examiners remuneration	2,320	-	2,320	2,075
	<u>5,927</u>	<u>-</u>	<u>5,927</u>	<u>4,200</u>

The independent examiners remuneration amounts to an independent examination fee of £1,495 (2023: £1,465) and accountancy services of £825 (2023: £610).

7. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2023: £nil). No (2023: two) trustees had travel expenses reimbursed in the year (2023: £396).

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

The total amount of employee benefits received by key management personnel is £nil (2023: £nil).

8. Staff costs and employee benefits

The total staff costs and employee benefits were as follows:

	<u>2024</u>	<u>2023</u>
	£	£
Wages and salaries	79,567	62,153
Social security	6,967	5,778
Defined contribution pension costs	878	-
	<u>87,412</u>	<u>67,931</u>
Drivers	2.08	1.93
Administration	<u>1.42</u>	<u>0.67</u>
Average monthly number of employees during the year	<u>3.5</u>	<u>2.6</u>

No employee received total employee benefits (excluding employer pension costs) of more than £60,000.

9. Tangible fixed assets

	<u>Motor Vehicles</u>	<u>Office Equipment</u>	<u>Total</u>
	£	£	£
<u>Cost:</u>			
As at 1st January 2024	716,977	3,811	720,788
Additions	-	839	839
Disposals	-	-	-
As at 31st December 2024	<u>716,977</u>	<u>4,650</u>	<u>721,627</u>
<u>Depreciation:</u>			
As at 1st January 2024	423,972	3,470	427,442
Charge for the year	47,798	283	48,081
Disposals	-	-	-
As at 31st December 2024	<u>471,770</u>	<u>3,753</u>	<u>475,523</u>
<u>Net Book Value:</u>			
As at 31st December 2024	<u>245,207</u>	<u>897</u>	<u>246,104</u>
As at 31st December 2023	<u>293,005</u>	<u>341</u>	<u>293,346</u>

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

10. Debtors	<u>2024</u>	<u>2023</u>
	£	£
Trade debtors	52,646	-
Other debtors	10,612	10,535
Prepayments and accrued income	39,149	3,605
	<u>102,407</u>	<u>14,140</u>

11. Creditors	<u>2024</u>	<u>2023</u>
	£	£
Other creditors	2,505	805
Accruals and deferred income	81,550	15,135
	<u>84,055</u>	<u>15,940</u>

12. Fund reconciliation	<u>Opening Balance 01/01/24</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Closing Balance 31/12/24</u>
	£	£	£	£	£
Unrestricted funds					
General funds	466,261	167,305	(320,170)	17,603	330,999
	<u>466,261</u>	<u>167,305</u>	<u>(320,170)</u>	<u>17,603</u>	<u>330,999</u>
Restricted funds					
Jumbulance					
Renewal	134,001	916	-	-	134,917
J Brenda Hoskins					
Trust - bursaries	48,605	-	-	-	48,605
Traveller Groups	63,765	74,228	(56,469)	(36,785)	44,739
Other	12,986	17,082	-	(10,068)	20,000
Salvesen bursary	-	-	-	49,250	49,250
	<u>259,357</u>	<u>92,226</u>	<u>(56,469)</u>	<u>2,397</u>	<u>297,511</u>
Endowment funds					
The Edward					
Gostling Fund	-	100,277	-	(20,000)	80,277
	<u>-</u>	<u>100,277</u>	<u>-</u>	<u>(20,000)</u>	<u>80,277</u>
	<u>725,618</u>	<u>359,808</u>	<u>(376,639)</u>	<u>-</u>	<u>708,787</u>

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

12. Fund reconciliation continued - comparative

	Opening Balance 01/01/23 £	Income £	Expenditure £	Transfers £	Closing Balance 31/12/23 £
Unrestricted funds					
General funds	420,981	301,645	(303,667)	47,302	466,261
	420,981	301,645	(303,667)	47,302	466,261
Restricted funds					
Jumbulance					
Renewal	127,814	6,187	-	-	134,001
J.Brenda Hoskins					
Trust - bursaries	48,605	-	-	-	48,605
Traveller groups	87,222	86,036	(70,411)	(39,082)	63,765
Other	6,466	14,740	-	(8,220)	12,986
	270,107	106,963	(70,411)	(47,302)	259,357
	<u>691,088</u>	<u>408,608</u>	<u>(374,078)</u>	<u>-</u>	<u>725,618</u>

Fund descriptions

(a) Unrestricted funds

These are funds that the Trustees are free to use in accordance with the charitable objects.

(b) Restricted funds

(i) The Jumbulance Renewal fund is for the purchase of Jumbulance 4 to replace Jumbulance 2 when it reaches the end of its useful life.

(ii) The J Brenda Hoskins Trust fund represents monies received to provide bursaries for holidays for those with disability.

(iii) The Traveller Groups fund represents the monies held by the groups after collecting donations and fares and settling expenses, including the cost of using the Jumbulances. Balances may include monies received in advance of the relevant trip expenditure and hence balances may vary each year. The traveller groups comprise: Sussex Group, North Yorkshire Group, Ski Group and Hants and West Berkshire Group. The fare charged by Jumbulance Trust to the groups for use of the Jumbulances, is recognised by way of a transfer from the group's fund to unrestricted funds when it becomes payable.

(iv) Other represents monies received from UKH Foundation, National Lottery, Wixam and Sorbell to support the cost of various trips.

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

(v) The Salvesen Bursary fund represents monies received to sponsor new medical health professionals as support volunteers on Jumbulance holidays. The original donation of £50,000 was received in early 2020 and at the onset of the Covid pandemic the donor agreed that these funds could be used for general purposes, if required, for the Jumbulance Trust to continue its valuable work. As they were uncertain times the donation was included in general funds. The effects of the pandemic no longer affect Jumbulance Trust's activities, and in the end these funds were not used for general purposes. Therefore, the trustees have decided to re-instate the original purpose of the donation. This is shown by way of a transfer from unrestricted to restricted funds in the current year less £750 which was utilised in the year to support a medical volunteer.

c) Endowment funds represent a gift in the form of an expendable endowment received from the Edward Gostling Foundation towards funding core costs. Only £20,000, plus at the discretion of the trustees any interest earned on the remaining endowment, may be applied to income in each year.

Analysis of net 13. assets by fund

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>
	£	£	£	2024
				£
Fixed assets	246,104	-	-	246,104
Current assets	163,816	302,645	80,277	546,738
Current liabilities	(78,921)	(5,134)	-	(84,055)
	<u>330,999</u>	<u>297,511</u>	<u>80,277</u>	<u>708,787</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>
	£	£	£	2023
				£
Fixed assets	293,346	-	-	293,346
Current assets	176,705	271,507	-	448,212
Current liabilities	(3,790)	(12,150)	-	(15,940)
	<u>466,261</u>	<u>259,357</u>	<u>-</u>	<u>725,618</u>

14. Related parties

There were no related party transactions during the year (2023: £nil).

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

15. Leases

Operating leases – lessee

Total future minimum lease payment under non-cancellable operating leases are as follows:

	<u>2024</u>	<u>2023</u>
	£	£
Not later than one year	-	-
Later than one and not later than five years	-	-
	-	-

Operating lease rentals in the year totalled £nil (2023: £3,325).

16. Pensions and other post-retirement benefits

Defined contribution pension plans

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £878 (2023: £nil).

The defined contribution expense and liability is allocated to unrestricted funds and to activities directly undertaken and supports costs based on the role of the employee.

17. Financial instruments

The total interest income for financial assets that are not measured at fair value was £5,540 (2023: £6,662).

JUMBULANCE TRUST

England & Wales - Charity number 1090731

Accounts

COMPANY REGISTERED NUMBER: 04283804 (ENGLAND & WALES)

CHARITY REGISTERED NUMBER: 1090731

JUMBULANCE TRUST
A Company Limited by Guarantee

DIRECTORS' AND TRUSTEES' REPORT
AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2023

JUMBULANCE TRUST
A company limited by guarantee

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

CONTENTS

	<u>Page</u>
Reference and Administrative Information	1
Trustees' Report (including Directors Report)	2
Independent Examiner's Report	6
Statement of Financial Activities (including Income and Expenditure Report)	7
Balance Sheet	8
Notes to the Financial Statements	10

JUMBULANCE TRUST
REFERENCE AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2023

Name: Jumbulance Trust

Trustees: The Trustees who served during the financial year and to the date the report was signed were as follows:

Caroline Southgate	
Dr Joseph P O'Dwyer	
Carys Jones	Resigned 7 June 2023
Paula Mitchell	Resigned 26 July 2023
Steven Phillips	Resigned 7 June 2023
	Appointed 15 September 2023
Nichola Nicholls	Resigned 20 October 2023
Neville De Moraes	Resigned 6 February 2024
Eleanor Harris	Appointed 5 September 2023
Tritania Chasiya	Appointed 15 September 2023
Frances Paterson	Appointed 5 September 2023
Glen Shuttleworth	Appointed 31 October 2023
Neil Mewes	Appointed 3 April 2024

General Administrator: Caroline Southgate acting until 1st December 2023 Billie Parker
Appointed 1st December 2023

Chair: Dr Joseph P O'Dwyer Resigned 22 May 2023
Caroline Southgate Appointed 22 May 2023

Registered Office: Space282, 282 Leigh Road, Leigh-on-Sea, Essex, SS9 1BW

Contact details: Tel: 07483 414330
Email: info@jumbulance.org.uk

Bankers: Lloyds Bank Plc
18 High Street, Harpenden, Herts. AL5 2TA

Solicitors: Neves, Tollgate House, 69-71 High Street, Harpenden,
Herts. AL5 2SL

Independent Examiners: Roger A Cox
Miller & Co, 5 Imperial Court, Laporte Way, Luton, Beds, LU4 8FE

Company No: 04283804

Charity No: 1090731

JUMBULANCE TRUST

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT) TO THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2023

Introduction and executive summary

The Trustees, who are also directors of the company for the purpose of the Companies Act, present their annual report and the independently examined financial statements for the year ended 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The information with respect to Trustees, Directors, Officers and advisors forms part of this report.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

OBJECTIVES AND ACTIVITIES

The aims of the Trust are primarily to provide specialist transport for those who are disabled or have complex long-term medical conditions and would find travel by most conventional means very difficult if not impossible to undertake. The Trust operates specially adapted coaches to take Jumbulance groups and other organisations on day trips and holidays both in the UK and abroad.

The objectives for 2023 were continued recovery post covid, finding new trustees to rebuild the board, rebuilding the administrative function following resignations, consolidating some of the costs and to gain new business through new partnerships such as Disney. A ski trip to Austria was finally able to happen. We were able to achieve an increased number of days of Jumbulance use building on 2022's performance.

ACHIEVEMENTS AND PERFORMANCE

We consolidated some of our costs, reducing the office rental and moving location. Several new trustees have been recruited with a range of experience across different businesses and organisations and the trustee team was set 'running' towards the end of 2023. A general administrator was appointed and inducted. There were some operational challenges which were resolved towards the end of year however there were also a significant amount of donations which enabled the organisation to successfully navigate through 2023, ending the year in a slightly healthier financial situation.

Operational processes were reviewed and updated to ensure compliance with regulatory requirements, supported by the Cranfield Trust Strategic Review. This review helped the organisation to set some clear goals moving forwards.

Bookings remained lower than hoped for, but with the potential for growth of bookings in 2024 and further ahead.

FINANCIAL REVIEW

During the year the charitable company received unrestricted income from donations and legacies (including government grants) of £225,544 (2022: £69,617) and fares of £67,957 (2022: £83,035). Restricted donations of £34,881 (2022: £51,099) were also received. After expenses of £374,078 (2022: £370,086) there was net income of £34,530 (2022: net expenditure of £123,316) on the total fund. After

JUMBULANCE TRUST

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT) TO THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2023

transfers, there was net income on unrestricted funds of £45,280 and net expenditure on restricted funds of £10,750 in the year. At the year end the charity had cash at bank of £434,072, fixed assets of £293,346 and total accumulated reserves of £725,618.

Reserves policy

The Trust maintains unrestricted reserves, which total £466,261, to ensure its commitments for the year ahead are fully funded. Restricted reserves of £259,357 are reserved for future vehicle renewal and sums specifically received to support the travelling groups. These latter include a general Groups fund, a fund to provide financial support for nurse recruitment, and a fund to provide bursaries for Assisted Travellers.

Risk review

The Trustees have assessed the major risks to which the charity is exposed, in particular, those related to the operational finances of the charity. They are satisfied that; in consultation with their insurance brokers, reasonable appropriate cover is taken where necessary, that all financial transactions are authorised by two signatories approved by the board, and that systems are in place to mitigate exposure to the major risks but recognise that any organisation which is dependent on grant funding is at risk, especially at times of economic stagnation.

In addition, protocols covering best practice in relation to health and safety and all matters relating to safeguarding of both vulnerable adults and children are updated regularly and all our employees, group leaders and volunteers must comply with these, as are outside groups/organisations who do not have their own protocols in place. There is also a facility with Mencap for completing Data and Barring Service (DBS) enhanced checks for our volunteers and drivers to ensure the necessary clearances are held.

Indemnity insurance

The Trust's Employers Liability Insurance cover was renewed in December 2022 in the sum of £10,000,000.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Jumbulance Trust is a registered charity and a company registered in England and Wales limited by guarantee. It was incorporated on 7 September 2001 and its name changed by special resolution and Certificate of Incorporation dated 5 March 2007. It is exempt from the requirement to include limited in its name. Charitable status was gained on the 20 February 2002.

The governing document is the Memorandum and Articles of Association as amended by special resolutions dated 5 February 2002, 17 October 2009 and 18 February 2017.

Charity trustees are appointed by the existing membership and retire by rotation, at the AGM. Interim appointments may be made at other times in accordance with the provisions of the constitution. New trustees are recruited through advertising.

At the end of the year the responsibility for day-to-day administration of the Trust was delegated to the newly appointed general administrator.

PUBLIC BENEFIT STATEMENT

JUMBULANCE TRUST

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT) TO THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees confirm that they have complied with their duty, set out in the 2011 Charity Act, to have due regard to the Charity Commission guidance on public benefit.

The Trust continues to address the isolation felt by those who are disabled or who have life-challenging illnesses by providing the opportunity to travel safely and comfortably, in doing so enabling them to feel integrated into society and giving everybody the opportunity to experience new adventures and widen their horizon whilst on holiday.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The purpose of this Statement is to distinguish the Trustees' responsibilities for the Financial Statements from those of the Accountants as stated in their report.

The Trustees (who are also directors of Jumbulance Trust 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).

Charity and 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 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 2019 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and enable the Trustees to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees confirm that the Trust complies with applicable laws relating to slavery, servitude, forced or compulsory and human trafficking, including in particular the provision of the U.K. Modern Slavery Act 2015.

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

In the case of each of the persons who are Trustees at the time of approval of the annual report, the following applies:

- So far as the Trustee is aware, there is no relevant information of which the Company's accountants are unaware, and

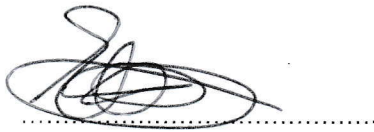
JUMBULANCE TRUST

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT) TO THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2023

- Each Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make themselves aware of any relevant accounting information and to establish that the Company's accountant are aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities. The Trustees have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

This report was approved by the board of directors and Trustees on 5th August 2024 and signed on its behalf.



Eleanor Harris, Trustee



Caroline Southgate, Trustee and Chair

Date: 5th August 2024

JUMBULANCE TRUST

Independent Examiner's Report to the Trustees of Jumbulance Trust

I report to the charity trustees on my examination of the accounts of Jumbulance Trust for the year ended 31 December 2023, which are set out on pages 7 to 18.

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

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- 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
- 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.

Signed:

Date:

R A Cox FCA (ICAEW)
Miller & Co Chartered Accountants
2 Victoria Road
Harpenden
Hertfordshire
AL5 4EA

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

JUMBULANCE TRUST

FOR THE YEAR ENDED 31 DECEMBER 2023

	<u>Note</u>	<u>Unrestricted</u> <u>Fund</u> £	<u>Restricted</u> <u>Fund</u> £	<u>Total</u> <u>Fund</u> <u>2023</u> £	<u>Total</u> <u>Fund</u> <u>2022</u> £
<u>Income and endowments from:</u>					
Donations and legacies	2	225,544	34,881	260,425	120,716
Charitable activities	3	67,957	70,693	138,650	120,024
Investments	4	3,273	1,389	4,662	1,030
Other income		4,871	-	4,871	5,000
<u>Total Income and Endowments</u>		<u>301,645</u>	<u>106,963</u>	<u>408,608</u>	<u>246,770</u>
<u>Expenditure on:</u>					
Raising funds -					
Donations and legacies		5,780	-	5,780	5,832
Charitable activities	5	297,887	70,411	368,298	364,254
<u>Total Expenditure</u>		<u>303,667</u>	<u>70,411</u>	<u>374,078</u>	<u>370,086</u>
<u>Net income/(expenditure)</u>		<u>(2,022)</u>	<u>36,552</u>	<u>34,530</u>	<u>(123,316)</u>
<u>Transfers between funds</u>		<u>47,302</u>	<u>(47,302)</u>	<u>-</u>	<u>-</u>
<u>Net movement in funds</u>		<u>45,280</u>	<u>(10,750)</u>	<u>34,530</u>	<u>(123,316)</u>
<u>Reconciliation of funds:</u>					
Total funds brought forward		420,981	270,107	691,088	814,404
<u>Total funds carried forward</u>		<u>466,261</u>	<u>259,357</u>	<u>725,618</u>	<u>691,088</u>

All income and expenditure derive from continuing activities.

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

JUMBULANCE TRUST

Company Registration Number: 04283804

BALANCE SHEET

AS AT 31 DECEMBER 2023

	<u>Note</u>	<u>2023</u>	<u>2022</u>
		£	£
<u>Fixed assets</u>			
Tangible assets	9	293,346	341,257
<u>Current Assets</u>			
Cash at bank and in hand		434,072	350,255
Debtors	10	14,140	13,655
		<u>448,212</u>	<u>363,910</u>
<u>Creditors</u>			
Amounts falling due within one year			
Sundry creditors and accruals	11	(15,940)	(14,079)
		<u>432,272</u>	<u>349,831</u>
<u>Net Current Assets</u>			
		<u>725,618</u>	<u>691,088</u>
<u>Net assets</u>			
		<u>725,618</u>	<u>691,088</u>
<u>Charity funds</u>			
Unrestricted Funds	12	466,261	420,981
Restricted Funds	12	259,357	270,107
<u>Total funds</u>		<u>725,618</u>	<u>691,088</u>

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

For the year ending 31st December 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

- The members 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 and approval of accounts.

JUMBULANCE TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2023 (continued)

The trustees declare that they have approved the financial statements on pages 7 to 18 on 5th August 2024

Signed on behalf of the charity's trustees:



Eleanor Harris, Trustee



Caroline Southgate, Trustee and Chair
For and on behalf of the board

The notes on pages 10 to 18 form part of these financial statements.

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting Policies

(a) Basis of preparation

Jumbulance Trust is a private company limited by guarantee registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in pounds sterling which is the functional currency of the charity and rounded to the nearest pound.

(b) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation.

Depreciation on vehicles is charged once they have been put into service.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Motor vehicles	6.67% per annum	straight line
Office equipment	20% per annum	straight line

(c) Fund accounting

Funds held by the charity are either:

Unrestricted funds

These are funds which can be used in accordance with the charitable objectives at the discretion of the Trustees

Designated funds

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

Restricted funds

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. Restricted funds may include grants received in advance of the relevant expenditure hence restricted fund balances can vary substantially year on year.

(d) Income

All income is accounted for when the charity has entitlement, there is certainty of receipt and the amount is measurable. Where possible income is accounted for on a receivable basis. Where fares

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

for travel are received in advance they are accounted for as deferred income and credited to the Statement of Financial Activities in the accounting period in which the journey takes place. Government grants are recognised using the performance model and are recognised in income when the proceeds are received or receivable.

(e) Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis exclusive of any VAT.

(f) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(g) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(h) Judgements and key sources of estimation uncertainty

Preparation of the financial statements requires management to make significant judgements in applying the accounting policies of the Charity and estimates and assumptions that have a significant effect on the recognition and measurement of assets, liabilities, income and expenses. Actual results may be different to these estimates.

(i) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(j) Taxation

The Trust is a registered charity and is not liable to income tax or corporation tax on income derived from its charitable activities. Income from non-charitable activities may be subject to taxation. The Trust is registered for VAT and all amounts in the financial statements are shown exclusive of VAT where relevant.

(k) Employee benefits

When employees have rendered service to the charity, short term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

(l) Traveller groups

These accounts include transactions related to the various travelling groups, as they fundraise under the Jumbulance Trust banner and collect fares and donations for specific organised trips undertaken in the Jumbulances. These transactions have been shown under restricted funds as the monies have been collected for specific purposes and each groups transactions are recorded separately and have been included under the Travellers Group restricted fund.

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

2. Donations and legacies

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2023</u> £	<u>Total 2022</u> £
Donations	4,255	11,881	16,136	92,758
Other grants	92,868	23,000	115,868	27,958
Legacies	128,421	-	128,421	-
	<u>225,544</u>	<u>34,881</u>	<u>260,425</u>	<u>120,716</u>

Income from donations and legacies in 2022 was £120,716 of which £51,099 was attributable to restricted funds and £69,617 was attributable to unrestricted funds.

3. Charitable Activities

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2023</u> £	<u>Total 2022</u> £
Fares	67,957	68,446	136,403	117,380
Event/function income	-	2,247	2,247	1,545
Insurance	-	-	-	1,099
	<u>67,957</u>	<u>70,693</u>	<u>138,650</u>	<u>120,024</u>

Income from charitable activities in 2022 was £120,024 of which £36,989 was attributable to restricted funds and £83,035 was attributable to unrestricted funds.

4. Investments

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2023</u> £	<u>Total 2022</u> £
Interest on deposits	3,273	1,389	4,662	1,030
	<u>3,273</u>	<u>1,389</u>	<u>4,662</u>	<u>1,030</u>

Income from investments in 2022 was £1,030 of which £21 was attributable to restricted funds and £1,009 was attributable to unrestricted funds.

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

5. Analysis of expenditure on Charitable Activities

	Activities Undertaken Directly	Support Costs	Total 2023	Total 2022
	£	£	£	£
Jumbulance vehicle costs	75,091	-	75,091	70,312
Equipment and supplies	788	-	788	813
Drivers' wages and NI	64,606	-	64,606	63,258
Relief drivers	21,362	-	21,362	16,884
Drivers' expenses	17,074	-	17,074	12,529
Trip costs	92,667	-	92,667	65,393
Event/function costs	3,315	-	3,315	847
Trust Administrator's salary & NI	-	-	-	34,261
Administration salary & NI	-	18,175	18,175	19,260
Pension contributions	-	-	-	1,265
Governance (note 7)	-	4,200	4,200	6,216
HR support	-	4,245	4,245	2,994
Information technology	-	402	402	635
Office costs (including rent)	-	18,462	18,462	21,582
Depreciation	47,798	113	47,911	48,005
	<u>322,701</u>	<u>45,597</u>	<u>368,298</u>	<u>364,254</u>

Activities undertaken directly includes restricted expenditure totalling £69,946 (2022 £49,499) comprising the cost of trips and events/functions related to the traveller groups. And support costs include restricted expenditure totalling £465 (2022 £25,198).

All expenditure is allocated directly to the relevant cost centres at the time of payment.

6. Governance costs

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Legal and professional fees	750	-	750	2,666
Bookkeeping	1,375	-	1,375	1,380
Independent examiners remuneration	2,075	-	2,075	2,170
	<u>4,200</u>	<u>-</u>	<u>4,200</u>	<u>6,216</u>

The independent examiners remuneration amounts to an independent examination fee of £1,465 (2022: £1,485) and accountancy services of £610 (2022: £685).

7. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2022: £nil). Two trustees had travel expenses totalling £396 reimbursed in the year (2022: £nil).

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

The total amount of employee benefits received by key management personnel is £nil (2022: £32,164).

8. Staff costs and employee benefits

The total staff costs and employee benefits were as follows:

	<u>2023</u>	<u>2022</u>
	£	£
Wages and salaries	62,153	106,392
Social security	5,778	10,387
Defined contribution pension costs	-	1,265
	<u>67,931</u>	<u>118,044</u>
Drivers	1.93	2
Administration	<u>0.67</u>	<u>1</u>
Average monthly number of employees during the year	<u>2.6</u>	<u>3</u>

No employee received total employee benefits (excluding employer pension costs) of more than £60,000.

9. Tangible fixed assets

	<u>Motor Vehicles</u>	<u>Office Equipment</u>	<u>Total</u>
	£	£	£
<u>Cost:</u>			
As at 1st January 2023	716,977	3,811	720,788
Additions	-	-	-
Disposals	-	-	-
As at 31st December 2023	<u>716,977</u>	<u>3,811</u>	<u>720,788</u>
<u>Depreciation:</u>			
As at 1st January 2023	376,174	3,357	379,531
Charge for the year	47,798	113	48,005
Disposals	-	-	-
As at 31st December 2023	<u>423,972</u>	<u>3,470</u>	<u>379,531</u>
<u>Net Book Value:</u>			
As at 31st December 2023	<u>293,005</u>	<u>341</u>	<u>293,346</u>
As at 31st December 2022	<u>340,803</u>	<u>454</u>	<u>341,257</u>

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

10. Debtors	<u>2023</u>	<u>2022</u>
	£	£
Other debtors	10,535	9,080
Prepayments and accrued income	3,605	4,575
	<u>14,140</u>	<u>13,655</u>

11. Creditors	<u>2023</u>	<u>2022</u>
	£	£
Other creditors	805	899
Accruals and deferred income	15,135	13,180
	<u>15,940</u>	<u>14,079</u>

12. Fund reconciliation	<u>Opening Balance 01/01/23</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Closing Balance 31/12/23</u>
	£	£	£	£	£
Unrestricted funds					
General funds	420,981	301,645	(303,667)	47,302	466,261
	<u>420,981</u>	<u>301,645</u>	<u>(303,667)</u>	<u>47,302</u>	<u>466,261</u>
Restricted funds					
Jumbulance Renewal	127,814	6,187	-	-	134,001
J Brenda Hoskins Trust - bursaries	48,605	-	-	-	48,605
Traveller Groups	87,222	86,036	(70,411)	(39,082)	63,765
Other	6,466	14,740	-	(8,220)	12,986
	<u>270,107</u>	<u>106,963</u>	<u>(70,411)</u>	<u>(47,302)</u>	<u>259,357</u>
	<u>691,088</u>	<u>408,608</u>	<u>(374,078)</u>	<u>-</u>	<u>725,618</u>

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

12. Fund reconciliation continued - comparative

	Opening Balance <u>01/01/22</u> £	Income £	Expenditure £	Transfers £	Closing Balance <u>31/12/22</u> £
Unrestricted funds					
General funds	527,587	158,661	(289,457)	24,190	420,981
	<u>560,672</u>	<u>185,188</u>	<u>(244,265)</u>	<u>25,992</u>	<u>527,587</u>
Restricted funds					
Jumbulance					
Renewal	126,007	1,807	-	-	127,814
Postcode Places Trust	19,830	-	(19,830)	-	-
J. Brenda Hoskins Trust - bursaries	48,605	-	-	-	48,605
Traveller groups	92,375	61,344	(50,841)	(15,656)	87,222
Other	-	24,958	(9,958)	(8,534)	6,466
	<u>268,817</u>	<u>88,109</u>	<u>(80,629)</u>	<u>(24,190)</u>	<u>270,107</u>
	<u>814,404</u>	<u>246,770</u>	<u>(370,086)</u>	<u>-</u>	<u>691,088</u>

Fund descriptions

(a) Unrestricted funds

These are funds that the Trustees are free to use in accordance with the charitable objects.

(b) Restricted funds

(i) The Jumbulance Renewal fund is for the purchase of Jumbulance 4 to replace Jumbulance 2 when it reaches the end of its useful life.

(ii) The Postcode Places Trust fund is to be used to contribute towards core costs including office costs, administrative support, marketing and fundraising.

(iii) The J Brenda Hoskins Trust fund represents monies received to provide bursaries for holidays for those with disability.

(iv) The Traveller Groups fund represents the monies held by the groups after collecting donations and fares and settling expenses, including the cost of using the Jumbulances. Balances may include monies received in advance of the relevant trip expenditure and hence balances may vary each year. The traveller groups comprise: Sussex Group, Young Adults Group, North Yorkshire Group, Ski Group and Hants and West Berkshire Group. The fare charged by Jumbulance Trust to the groups for use of the Jumbulances, is recognised by way of a transfer from the group's fund to unrestricted funds when it becomes payable.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

JUMBULANCE TRUST

FOR THE YEAR ENDED 31 DECEMBER 2023

(v) Other represents monies received from UKH Foundation and National Lottery to support cost of trips and core costs.

13. Analysis of net assets by fund

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	£	£	2023 £
Fixed assets	293,346	-	293,346
Current assets	176,705	271,507	448,212
Current liabilities	(3,790)	(12,150)	(15,940)
	466,261	259,357	725,618
	466,261	259,357	725,618

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	£	£	2022 £
Fixed assets	341,257	-	341,257
Current assets	85,103	278,807	363,910
Current liabilities	(5,379)	(8,700)	(14,079)
	420,981	270,107	691,088
	420,981	270,107	691,088

14. Related parties

There were no related party transactions during the year (2022: £nil).

15. Leases

Operating leases – lessee

Total future minimum lease payment under non-cancellable operating leases are as follows:

	<u>2023</u>	<u>2022</u>
	£	£
Not later than one year	-	4,655
Later than one and not later than five years	-	-
	-	4,655
	-	4,655

Operating lease rentals in the year totalled £3,325 (2022: £6,650).

JUMBULANCE TRUST

FOR THE YEAR ENDED 31 DECEMBER 2023

16. Pensions and other post-retirement benefits

Defined contribution pension plans

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £nil (2022: £1,265).

The defined contribution expense and liability is allocated to unrestricted funds and to activities directly undertaken and supports costs based on the role of the employee.

17. Financial instruments

The total interest income for financial assets that are not measured at fair value was £4,662 (2022: £1,030).

JUMBULANCE TRUST

England & Wales - Charity number 1090731

Accounts

COMPANY REGISTERED NUMBER: 04283804 (ENGLAND & WALES)

CHARITY REGISTERED NUMBER: 1090731

JUMBULANCE TRUST
A Company Limited by Guarantee

DIRECTORS' AND TRUSTEES' REPORT
AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2022

JUMBULANCE TRUST
A company limited by guarantee

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

CONTENTS

	<u>Page</u>
Reference and Administrative Information	1
Trustees' Report (including Directors Report)	2
Independent Examiner's Report	6
Statement of Financial Activities (including Income and Expenditure Report)	7
Balance Sheet	8
Notes to the Financial Statements	10

JUMBULANCE TRUST
REFERENCE AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022

Name: Jumbulance Trust

Trustees: The Trustees who served during the financial year and to the date the report was signed were as follows:

Dr Bozena Laskiewicz	Resigned 5 January 2022
Richard Field	Resigned 26 July 2022
Carys Jones	Resigned 22 May 2023
Dr Joseph P O'Dwyer	
Kenneth C Dilley	Resigned 19 January 2022
Kevin Noble	Resigned 11 January 2022
Jeremy Dunford	Resigned 28 March 2022
Caroline Southgate	Appointed 28 June 2022
Paula Mitchell	Appointed 28 June 2022
	Resigned 26 July 2023
Steven Phillips	Appointed 28 June 2022
	Resigned 22 May 2023
Neville De Moraes	Appointed 27 June 2022

General Manager:
(Acting) Melanie Smith (Resigned 06/09/2022)
Caroline Southgate from 06/09/2022

Chair: Dr Joseph P O'Dwyer resigned 22 May 2023
Caroline Southgate appointed 22 May 2023

Registered Office: 2 Victoria Road, Harpenden, Herts, AL5 4EA

Administrative Office: Unit 7D Thrales End Business Centre, Thrales End Lane,
Harpenden, Herts. AL5 3NS
Tel: 01582 765423
Email: info@jumbulance.org.uk

Bankers: Lloyds Bank Plc
18 High Street, Harpenden, Herts. AL5 2TA

Solicitors: Neves, Tollgate House, 69-71 High Street, Harpenden,
Herts. AL5 2SL

Independent Examiners: Roger A Cox
Miller & Co, 2 Victoria Road, Harpenden, Herts. AL5 4EA

Company No: 04283804

Charity No: 1090731

JUMBULANCE TRUST

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT) TO THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2022

Introduction and executive summary

The Trustees, who are also directors of the company for the purpose of the Companies Act, present their annual report and the independently examined financial statements for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The information with respect to Trustees, Directors, Officers and advisors' forms part of this report.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

OBJECTIVES AND ACTIVITIES

The aims of the Trust are primarily to provide specialist transport for those who are disabled or have complex long-term medical conditions and would find travel by most conventional means very difficult if not impossible to undertake. The Trust operates specially adapted coaches to take Jumbulance groups and other organisations on day trips and holidays both in the UK and abroad.

The effects of the Covid-19 lockdowns continued to be felt in 2022 and it was again not possible to undertake the January Ski trip to Austria. Summer and autumn trips took place to UK and European destinations, notably Oberammergau, Lourdes and the Dordogne. The partnership with the Premier League continued but without reaching its previous levels nor its full potential.

ACHIEVEMENTS AND PERFORMANCE

During 2022 the Board of Trustees underwent substantial change, with several trustees stepping down during the first half of the year and the appointment of four new trustees in June, bringing with them a range of experience in business, care, transport and IT.

Changes also took place amongst the employed staff, with the departure of both of our administrative staff and one of the full-time drivers. Whilst this was unplanned it afforded the new Board an opportunity to review our business and our operating costs at a time when there was a significant increase in the cost of Diesel, of Channel Tunnel crossings and in the general cost of living, due to war in Ukraine and post-Brexit effects. We ended 2022 with a slimmed-down administration and will continue to focus on achieving value for money when taking on new staff, whether employed or freelance.

We were disappointed, after a busy summer and autumn, at the relative lack of bookings during the winter and for Spring 2023. The trustees are conscious this needs better planning and marketing. In our annual report for 2021 we said:

"It is clear that we need to recruit more Leaders and volunteers to help us to grow our business as envisioned in our 2018 Business Plan. Many vulnerable people with restricted travel options need a service such as ours. Provided we recruit more volunteers - and continue to fundraise successfully - we should be able to greatly increase the number of day trips and UK-based short trips we offer and thus positively impact on the lives of many additional people for whom Jumbulance offers the ideal choice for their needs."

JUMBULANCE TRUST

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT) TO THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2022

This remains the case but it is evident that we also need to focus on generating centrally organised trips and on marketing in 2023 to help to bring about the desired increase in activity.

Our budgetary review revealed that some trips undertaken in 2022, particularly amongst day-trips, were financially non-viable, even with large subsidy. By making adjustments to reflect true trip costs we introduced a more realistic and sustainable pricing structure for 2023. In doing so the Trustees recognised the disappointment this brought to some but needed to be confident that the monies we raise from fares, combined with the charitable donations we receive, would be sufficient to enable us to continue successfully throughout 2023 and into 2024.

FINANCIAL REVIEW

During the year the charitable company received unrestricted income from donations and legacies (including government grants) of £69,617 (2021: £161,568) and fares and insurance income of £83,035 (2021: £19,192). Restricted donations of £51,099 (2021: £183,013) were also received. After expenses of £370,086 (2021: £262,305) there was net expenditure of £123,316 (2021: net income £225,725) on the total fund. After transfers, there was net expenditure on unrestricted funds of £106,606 and on restricted funds of £16,710 in the year. At the year end the charity had cash at bank of £350,255, fixed assets of £341,257 and total accumulated reserves of £691,088.

Reserves policy

The Trust maintains unrestricted reserves to ensure its commitments for the year ahead are fully funded. Restricted reserves are reserved for future vehicle renewal, including a large legacy from Brenda Hoskins estate, and sums specifically received to support the travelling groups. These latter include a general Groups fund, a fund to provide financial support for nurse recruitment, and a fund to provide bursaries for Assisted Travellers.

Risk review

The Trustees have assessed the major risks to which the charity is exposed, in particular, those related to the operational finances of the charity. They are satisfied that; in consultation with their insurance brokers, reasonable appropriate cover is taken where necessary, that all financial transactions are authorised by two signatories approved by the board, and that systems are in place to mitigate exposure to the major risks but recognise that any organisation which is dependent on grant funding is at risk, especially at times of economic stagnation.

In addition, protocols covering best practice in relation to health and safety and all matters relating to safeguarding of both vulnerable adults and children are updated regularly and all our employees, group leaders and volunteers must comply with these, as are outside groups/organisations who do not have their own protocols in place. There is also a facility with Mencap for completing Data and Barring Service (DBS) enhanced checks for our volunteers and drivers to ensure the necessary clearances are held.

Indemnity insurance

The Trust's Employers Liability Insurance cover was renewed in December 2021 in the sum of £10,000,000.

STRUCTURE, GOVERNANCE AND MANAGEMENT

JUMBULANCE TRUST

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT) TO THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2022

Jumbulance Trust is a registered charity and a company registered in England and Wales limited by guarantee. It was incorporated on 7 September 2001 and its name changed by special resolution and Certificate of Incorporation dated 5 March 2007. It is exempt from the requirement to include limited in its name. Charitable status was gained on the 20 February 2002.

The governing document is the Memorandum and Articles of Association as amended by special resolutions dated 5 February 2002, 17 October 2009 and 18 February 2017.

Charity trustees are appointed by the existing membership and retire by rotation, at the AGM. Interim appointments may be made at other times in accordance with the provisions of the constitution. New trustees are recruited through advertising.

At the beginning of the year the responsibility for day-to-day administration of the Trust was delegated to the general manager. Arising from staff departures the responsibility for day-to-day administration was taken on by one of the trustees pending an organisation review and the appointment of a replacement administrator.

PUBLIC BENEFIT STATEMENT

The Trustees confirm that they have complied with their duty, set out in the 2011 Charity Act, to have due regard to the Charity Commission guidance on public benefit.

The Trust continues to address the isolation felt by those who are disabled or who have life-challenging illnesses by providing the opportunity to travel safely and comfortably, in doing so enabling them to feel integrated into society and giving everybody the opportunity to experience new adventures and widen their horizon whilst on holiday.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The purpose of this Statement is to distinguish the Trustees' responsibilities for the Financial Statements from those of the Accountants as stated in their report.

The Trustees (who are also directors of Jumbulance Trust 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).

Charity and 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 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 2019 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and enable the Trustees to ensure

JUMBULANCE TRUST

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT) TO THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2022

that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees confirm that the Trust complies with applicable laws relating to slavery, servitude, forced or compulsory and human trafficking, including in particular the provision of the U.K. Modern Slavery Act 2015.

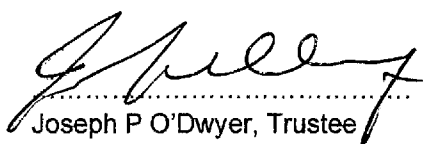
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charitable Company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In the case of each of the persons who are Trustees at the time of approval of the annual report, the following applies:

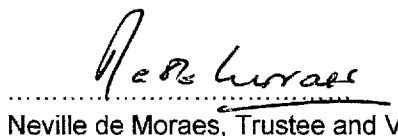
- So far as the Trustee is aware, there is no relevant information of which the Company's accountants are unaware, and
- Each Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make themselves aware of any relevant accounting information and to establish that the Company's accountant are aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities. The Trustees have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

This report was approved by the board of directors and Trustees on 15 August 2023 and signed on its behalf.



Joseph P O'Dwyer, Trustee



Neville de Moraes, Trustee and Vice Chairman

Date: ¹⁵~~30~~ August 2023

JUMBULANCE TRUST

Independent Examiner's Report to the Trustees of Jumbulance Trust

I report to the charity trustees on my examination of the accounts of Jumbulance Trust for the year ended 31 December 2022, which are set out on pages 7 to 18.

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').

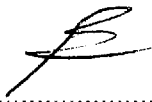
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- 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
- 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.

Signed: 

Date: 16/8/2023

R A Cox FCA
Miller & Co Chartered Accountants
2 Victoria Road
Harpenden
Hertfordshire
AL5 4EA

JUMBULANCE TRUST

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2022

	<u>Note</u>	<u>Unrestricted</u> <u>Fund</u> £	<u>Restricted</u> <u>Fund</u> £	<u>Total</u> <u>Fund</u> <u>2022</u> £	<u>Total</u> <u>Fund</u> <u>2021</u> £
<u>Income and endowments from:</u>					
Donations and legacies	2	69,617	51,099	120,716	344,581
Charitable activities	3	83,035	36,989	120,024	80,468
Investments	4	1,009	21	1,030	429
Other income		5,000	-	5,000	62,552
<u>Total Income and Endowments</u>		<u>158,661</u>	<u>88,109</u>	<u>246,770</u>	<u>488,030</u>
<u>Expenditure on:</u>					
Raising funds -					
Donations and legacies		-	5,832	5,832	15,337
Charitable activities	5	289,457	74,797	364,254	246,968
<u>Total Expenditure</u>		<u>289,457</u>	<u>80,629</u>	<u>370,086</u>	<u>262,305</u>
<u>Net income/(expenditure)</u>		<u>(130,796)</u>	<u>7,480</u>	<u>(123,316)</u>	<u>225,725</u>
<u>Transfers between funds</u>		<u>24,190</u>	<u>(24,190)</u>	<u>-</u>	<u>-</u>
<u>Net movement in funds</u>		<u>(106,606)</u>	<u>(16,710)</u>	<u>(123,316)</u>	<u>225,725</u>
<u>Reconciliation of funds:</u>					
Total funds brought forward		527,587	286,817	814,404	588,679
<u>Total funds carried forward</u>		<u>420,981</u>	<u>270,107</u>	<u>691,088</u>	<u>814,404</u>

All income and expenditure derive from continuing activities.

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

JUMBULANCE TRUST

Company Registration Number: 04283804

BALANCE SHEET

AS AT 31 DECEMBER 2022

	<u>Note</u>	<u>2022</u>	<u>2021</u>
		£	£
<u>Fixed assets</u>			
Tangible assets	9	341,257	388,697
<u>Current Assets</u>			
Cash at bank and in hand		350,255	291,376
Debtors	10	13,655	154,608
		<u>363,910</u>	<u>445,984</u>
<u>Creditors</u>			
Amounts falling due within one year			
Sundry creditors and accruals	11	(14,079)	(20,277)
		<u></u>	<u></u>
<u>Net Current Assets</u>		349,831	425,707
<u>Net assets</u>		<u>691,088</u>	<u>814,404</u>
<u>Charity funds</u>			
Unrestricted Funds	12	420,981	527,587
Restricted Funds	12	270,107	286,817
<u>Total funds</u>		<u>691,088</u>	<u>814,404</u>

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

For the year ending 31st December 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

- The members 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 and approval of accounts.

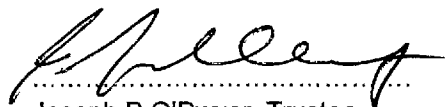
JUMBULANCE TRUST

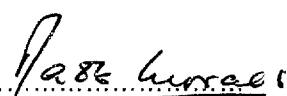
BALANCE SHEET

AS AT 31 DECEMBER 2022 (continued)

The trustees declare that they have approved the financial statements on pages 7 to 18 on 15 August 2023

Signed on behalf of the charity's trustees:


.....
Joseph P O'Dwyer, Trustee


.....
Neville de Moraes, Trustee and Vice Chairman
For and on behalf of the board

The notes on pages 10 to 18 form part of these financial statements.

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting Policies

(a) Basis of preparation

Jumbulance Trust is a private company limited by guarantee registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in pounds sterling which is the functional currency of the charity and rounded to the nearest pound.

(b) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation.

Depreciation on vehicles is charged once they have been put into service.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Motor vehicles	6.67% per annum	straight line
Office equipment	20% per annum	straight line

(c) Fund accounting

Funds held by the charity are either:

Unrestricted funds

These are funds which can be used in accordance with the charitable objectives at the discretion of the Trustees

Designated funds

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

Restricted funds

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. Restricted funds may include grants received in advance of the relevant expenditure hence restricted fund balances can vary substantially year on year.

(d) Income

All income is accounted for when the charity has entitlement, there is certainty of receipt and the amount is measurable. Where possible income is accounted for on a receivable basis. Where fares

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

for travel are received in advance they are accounted for as deferred income and credited to the Statement of Financial Activities in the accounting period in which the journey takes place. Government grants are recognised using the performance model and are recognised in income when the proceeds are received or receivable.

(e) Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis exclusive of any VAT.

(f) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(g) Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(h) Judgements and key sources of estimation uncertainty

Preparation of the financial statements requires management to make significant judgements in applying the accounting policies of the Charity and estimates and assumptions that have a significant effect on the recognition and measurement of assets, liabilities, income and expenses. Actual results may be different to these estimates.

(i) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(j) Taxation

The Trust is a registered charity and is not liable to income tax or corporation tax on income derived from its charitable activities. Income from non-charitable activities may be subject to taxation. The Trust is registered for VAT and all amounts in the financial statements are shown exclusive of VAT where relevant.

(k) Employee benefits

When employees have rendered service to the charity, short term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

(l) Traveller groups

Following a review by the trustees and an increase in groups, these accounts now include transactions related to the various travelling groups, as they fundraise under the Jumbulance Trust banner and collect fares and donations for specific organised trips undertaken in the Jumbulances. These transactions have been shown under restricted funds as the monies have been collected for specific purposes and each groups transactions are recorded separately and have been included under the Travellers Group restricted fund. Where relevant, brought forward group balances previously not accounted for in the accounts have been shown under restricted Other Income.

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

2. Donations and legacies

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2022</u> £	<u>Total 2021</u> £
Donations	51,617	41,141	92,758	147,376
Government grants - CJRS	-	-	-	50,600
Other grants	18,000	9,958	27,958	-
Legacies	-	-	-	146,605
	<u>69,617</u>	<u>51,099</u>	<u>120,716</u>	<u>344,581</u>

Income from donations and legacies in 2021 was £344,581 of which £183,013 was attributable to restricted funds and £161,568 was attributable to unrestricted funds.

3. Charitable Activities

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2022</u> £	<u>Total 2021</u> £
Fares	81,936	36,989	118,925	80,468
Insurance	1,099	-	1,099	-
	<u>83,035</u>	<u>36,989</u>	<u>120,024</u>	<u>80,468</u>

Income from charitable activities in 2021 was £80,468 of which £61,276 was attributable to restricted funds and £19,192 was attributable to unrestricted funds.

4. Investments

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2022</u> £	<u>Total 2021</u> £
Interest on deposits	1,009	21	1,030	429
	<u>1,009</u>	<u>21</u>	<u>1,030</u>	<u>429</u>

Income from investments in 2021 was £429 of which £1 was attributable to restricted funds and £428 was attributable to unrestricted funds.

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

5. Analysis of expenditure on Charitable Activities

	Activities Undertaken <u>Directly</u> £	Support Costs £	Total <u>2022</u> £	Total <u>2021</u> £
Jumbulance vehicle costs	70,312	-	70,312	30,919
Equipment and supplies	813	-	813	1,924
Drivers' wages and NI	63,258	-	63,258	65,844
Relief drivers	16,884	-	16,884	-
Drivers' expenses	12,529	-	12,529	2,459
Trip costs	65,393	-	65,393	29,335
Event/function costs	847	-	847	2,320
Trust Administrator's salary & NI	-	34,261	34,261	48,415
Administration salary & NI	-	19,260	19,260	72
Pension contributions	639	626	1,265	2,434
Governance (note 7)	-	6,216	6,216	3,250
HR support	-	2,994	2,994	-
Information technology	-	635	635	910
Office costs (including rent)	-	21,582	21,582	11,191
Depreciation	47,798	207	48,005	47,895
	<u>278,473</u>	<u>85,781</u>	<u>364,254</u>	<u>246,968</u>

Activities undertaken directly includes restricted expenditure totalling £49,599 (2021 £18,040) comprising the cost of trips and events/functions related to the traveller groups. And support costs include restricted expenditure totalling £25,198 (2021 £nil).

All expenditure is allocated directly to the relevant cost centres at the time of payment.

6. Governance costs

	Unrestricted Funds £	Restricted Funds £	Total <u>2022</u> £	Total <u>2021</u> £
Legal and professional fees	2,666	-	2,666	-
Bookkeeping	1,380	-	1,380	900
Independent examiners remuneration	2,170	-	2,170	2,350
	<u>6,216</u>	<u>-</u>	<u>6,216</u>	<u>3,250</u>

The independent examiners remuneration amounts to an independent examination fee of £1,485 (2021: £1,415) and accountancy services of £685 (2021: £935).

7. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2021: £nil). The trustees did not have any expenses reimbursed in the year (2021: £nil).

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

The total amount of employee benefits received by key management personnel is £32,164 (2021: £44,623).

8. Staff costs and employee benefits

The total staff costs and employee benefits were as follows:

	<u>2022</u>	<u>2021</u>
	£	£
Wages and salaries	106,392	103,687
Social security	10,387	10,644
Defined contribution pension costs	1,265	2,434
	<u>118,044</u>	<u>116,765</u>
Drivers	2	2
Administration	<u>1</u>	<u>1</u>
Average monthly number of employees during the year	<u>3</u>	<u>3</u>

No employee received total employee benefits (excluding employer pension costs) of more than £60,000.

9. Tangible fixed assets

	<u>Motor Vehicles</u>	<u>Office Equipment</u>	<u>Total</u>
	£	£	£
<u>Cost:</u>			
As at 1st January 2022	716,977	3,246	720,223
Additions	-	565	565
Disposals	-	-	-
As at 31st December 2022	<u>716,977</u>	<u>3,811</u>	<u>720,788</u>
<u>Depreciation:</u>			
As at 1st January 2022	328,376	3,150	331,526
Charge for the year	47,798	207	48,005
Disposals	-	-	-
As at 31st December 2022	<u>376,174</u>	<u>3,357</u>	<u>379,531</u>
<u>Net Book Value:</u>			
As at 31st December 2022	<u>340,803</u>	<u>454</u>	<u>341,257</u>
As at 31st December 2021	<u>388,601</u>	<u>96</u>	<u>388,697</u>

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

10. Debtors

	<u>2022</u>	<u>2021</u>
	£	£
Other debtors	9,080	6,753
Prepayments and accrued income	4,575	147,855
	<u>13,655</u>	<u>154,608</u>

11. Creditors

	<u>2022</u>	<u>2021</u>
	£	£
Other creditors	899	4,308
Accruals and deferred income	13,180	15,969
	<u>14,079</u>	<u>20,277</u>

12. Fund reconciliation

	<u>Opening Balance 01/01/22</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Closing Balance 31/12/22</u>
	£	£	£	£	£
Unrestricted funds					
General funds	527,587	158,661	(289,457)	24,190	420,981
	<u>527,587</u>	<u>158,661</u>	<u>(289,457)</u>	<u>24,190</u>	<u>420,981</u>
Restricted funds					
Jumbulance					
Renewal	126,007	1,807	-	-	127,814
Postcode Places					
Trust	19,830	-	(19,830)	-	-
J Brenda Hoskins					
Trust - bursaries	48,605	-	-	-	48,605
Traveller Groups	92,375	61,344	(50,841)	(15,656)	87,222
Other	-	24,958	(9,958)	(8,534)	6,466
	<u>286,817</u>	<u>88,109</u>	<u>(80,629)</u>	<u>(24,190)</u>	<u>270,107</u>
	<u>814,404</u>	<u>246,770</u>	<u>(370,086)</u>	<u>-</u>	<u>691,088</u>

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

12. Fund reconciliation continued - comparative

	Opening Balance <u>01/01/21</u> £	Income £	Expenditure £	Transfers £	Closing Balance <u>31/12/21</u> £
Unrestricted funds					
General funds	560,672	185,188	(244,265)	25,992	527,587
	<u>560,672</u>	<u>185,188</u>	<u>(244,265)</u>	<u>25,992</u>	<u>527,587</u>
Restricted funds					
Jumbulance					
Renewal	28,007	98,000	-	-	126,007
Postcode Places					
Trust	-	19,830	-	-	19,830
J.Brenda Hoskins					
Trust - bursaries	-	48,605	-	-	48,605
Traveller groups	-	136,407	(18,040)	(25,992)	92,375
	<u>28,007</u>	<u>302,842</u>	<u>(18,040)</u>	<u>(25,992)</u>	<u>286,817</u>
	<u>588,679</u>	<u>488,030</u>	<u>(262,305)</u>	<u>-</u>	<u>814,404</u>

Fund descriptions

(a) Unrestricted funds

These are funds that the Trustees are free to use in accordance with the charitable objects.

(b) Restricted funds

(i) The Jumbulance Renewal fund is for the purchase of Jumbulance 4 to replace Jumbulance 2 when it reaches the end of its useful life.

(ii) The Postcode Places Trust fund is to be used to contribute towards core costs including office costs, administrative support, marketing and fundraising.

(iii) The J Brenda Hoskins Trust fund represents monies received to provide bursaries for holidays for those with disability.

(iv) The Traveller Groups fund represents the monies held by the groups after collecting donations and fares and settling expenses, including the cost of using the Jumbulances. Balances may include monies received in advance of the relevant trip expenditure and hence balances may vary each year. The traveller groups comprise: Sussex Group, Young Adults Group, North Yorkshire Group, Ski Group and Hants and West Berkshire Group. The fare charged by Jumbulance Trust to the groups for use of the Jumbulances, is recognised by way of a transfer from the group's fund to unrestricted funds when it becomes payable.

(v) Other represents monies received from UKH Foundation and National Lottery to support cost of trips and core costs.

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

13. Analysis of net assets by fund

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>2022</u>
			<u>£</u>
Fixed assets	341,257	-	341,257
Current assets	85,103	278,807	363,910
Current liabilities	(5,379)	(8,700)	(14,079)
	<u>420,981</u>	<u>270,107</u>	<u>691,088</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>2021</u>
			<u>£</u>
Fixed assets	388,697	-	388,697
Current assets	159,167	286,817	445,984
Current liabilities	(20,277)	-	(20,277)
	<u>527,587</u>	<u>286,817</u>	<u>814,404</u>

14. Related parties

There were no related party transactions during the year (2021: £nil).

15. Leases

Operating leases – lessee

Total future minimum lease payment under non-cancellable operating leases are as follows:

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Not later than one year	4,655	-
Later than one and not later than five years	-	-
	<u>4,655</u>	<u>-</u>

Operating lease rentals in the year totalled £6,650 (2021: £2,140).

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

16. Pensions and other post-retirement benefits

Defined contribution pension plans

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £1,265 (2021: £2,434).

The defined contribution expense and liability is allocated to unrestricted funds and to activities directly undertaken and supports costs based on the role of the employee.

17. Financial instruments

The total interest income for financial assets that are not measured at fair value was £1,030 (2021: £429).

JUMBULANCE TRUST

England & Wales - Charity number 1090731

Accounts

COMPANY REGISTERED NUMBER: 04283804 (ENGLAND & WALES)

CHARITY REGISTERED NUMBER: 1090731

JUMBULANCE TRUST
A Company Limited by Guarantee

DIRECTORS' AND TRUSTEES' REPORT
AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2021

JUMBULANCE TRUST
A company limited by guarantee

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

CONTENTS

	<u>Page</u>
Reference and Administrative Information	1
Trustees' Report (including Directors Report)	2
Independent Examiner's Report	6
Statement of Financial Activities (including Income and Expenditure Report)	7
Balance Sheet	8
Notes to the Financial Statements	10

JUMBULANCE TRUST
REFERENCE AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2021

Name: Jumbulance Trust

Trustees: The Trustees who served during the financial year and to the date the Report of the Trustees was signed were as follows:

Dr Bozena Laskiewicz	Resigned 5 January 2022
Richard Field	Resigned 26 July 2022
Richard Burn	Resigned 26 April 2021
Gillian Berry	Resigned 27 April 2021
Carys Jones	
Damian J Bridgeman	Resigned 1 April 2021
Dr Joseph P O'Dwyer	
Kenneth C Dilley	Appointed 28 August 2021
	Resigned 19 January 2022
Kevin Noble	Appointed 12 November 2021
	Resigned 11 January 2022
Jeremy Dunford	Appointed 15 December 2021
	Resigned 28 March 2022
Caroline Southgate	Appointed 28 June 2022
Paula Mitchell	Appointed 28 June 2022
Steven Phillips	Appointed 28 June 2022
Neville De Moraes	Appointed 27 June 2022

General Manager: Melanie Smith

Chair: Gillian Berry (resigned 27/04/21)
Dr Joseph P O'Dwyer (appointed 27/04/21)

Registered Office: 2 Victoria Road, Harpenden, Herts, AL5 4EA

Administrative Office: Unit 7D Thrales End Business Centre, Thrales End Lane,
Harpenden, Herts. AL5 3NS
Tel: 01582 765423
Email: info@jumbulance.org.uk

Bankers: Lloyds Bank Plc
18 High Street, Harpenden, Herts. AL5 2TA

Solicitors: Neves, Tollgate House, 69-71 High Street, Harpenden,
Herts. AL5 2SL

Independent Examiners: Roger A Cox
Miller & Co, 2 Victoria Road, Harpenden, Herts. AL5 4EA

Company No: 04283804

Charity No: 1090731

JUMBULANCE TRUST

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT) TO THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2021

Introduction and executive summary

The Trustees, who are also directors of the company for the purpose of the Companies Act, present their annual report and the independently examined financial statements for the year ended 31 December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The information with respect to Trustees, Directors, Officers and advisors' forms part of this report.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

OBJECTIVES AND ACTIVITIES

The aims of the Trust are primarily to provide specialist transport for those who are disabled or have complex long-term medical conditions and would find travel by most conventional means very difficult if not impossible to undertake.

The Trust operates two specially adapted coaches taking groups on day trips and holidays both in the UK and abroad. These trips are undertaken by Jumbulance volunteer groups and by other organisations.

Following the events of 2020, during which no trips were undertaken it was important to the Trust to build back business in 2021. This proved difficult, however, as the ski trip in January had to be cancelled, as did later trips to Blackpool in July whilst the restrictions on travel were still in force. Happily it was possible to organise some trips later in the year to UK destinations though no trips abroad were possible.

ACHIEVEMENTS AND PERFORMANCE

2021 was a challenging year for the Jumbulance Trust with many changes taking place. Firstly, there were changes in the boardroom with three trustees, including the chair and vice chair resigning shortly before the AGM. Joe O'Dwyer took over as acting chair and was confirmed in post at the AGM in May. During the year three new trustees joined the board – one, unfortunately, resigned almost immediately due to parental illness. Governance processes were overhauled with the introduction of sub-committees for Care, Finance, Operations and Marketing. A further aspect of strengthening our governance was bringing the accounts of our affiliated groups properly under our financial oversight. Some of the increase in our reserves for the year reflects this.

Secondly, the ambitious plans laid out in 2018/19 to grow the business were negated by the arrival of Covid-19 and there were almost no trips during 2020 and 2021. With staff being on furlough until September 2021 it was necessary to build back capacity to run the organisation to its full potential for 2022 and beyond. We started the process of recruiting an operations manager to assist our general manager and began to overhaul our processes post Covid-19.

Thirdly, we had to apply for a Passenger Service Vehicle "O" Licence, something we were exempt from until a change in the law in 2019. We successfully recruited an External Transport Manager and arranged to relocate our coaches to an integrated facility.

JUMBULANCE TRUST

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT) TO THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2021

Lastly, we had to carefully manage our resources to enable us to be in a position to keep operating throughout the year and into 2022. Income from fares remained very low; we were finally able to start running trips in September but bookings were few with most of our regulars opting to defer their trips to 2022. We are grateful to all the individuals and organisations that maintained faith with us and continued to fund us during this time.

The positive impact of a trip with Jumbulance is evident from the feedback on our website from happy travelers whose only wish is to be able to travel with us again. Looking forward to 2022 and 2023 it is clear that we need to recruit more Leaders and volunteers to help us to grow our business as envisioned in our 2018 Business Plan. Many vulnerable people with restricted travel options need a service such as ours. Provided we recruit more volunteers – and continue to fundraise successfully – we should be able to greatly increase the number of day trips and UK-based short trips we offer and thus positively impact the lives of many additional people for whom Jumbulance offers the ideal choice for their needs.

FINANCIAL REVIEW

During the year the charitable company received unrestricted income from donations and legacies (including government grants) of £161,568 (2020: £179,658), fares of £19,192 (2020: £19,043) and other trading income of £nil (2020: £98,700). Restricted donations of £183,013 (2020: £nil) were also received. After expenses of £262,305 (2020: £245,771) there was net income of £225,725 (2020: £55,824) on the total fund. After transfers, there was net expenditure on unrestricted funds of £33,085 and net income on restricted funds of £258,810 in the year. At the year end the charity had cash at bank of £291,376, fixed assets of £388,697 and total accumulated reserves of £814,404.

Reserves policy

The Trust maintains unrestricted reserves to ensure that its commitments for the year ahead are fully funded. Restricted reserves are reserved for future vehicle renewal and sums specifically received for the purchase of equipment and to support the travelling groups.

Risk review

The Trustees have assessed the major risks to which the charity is exposed, in particular, those related to the operational finances of the charity. They are satisfied that; in consultation with their insurance brokers, reasonable appropriate cover is taken where necessary, that all financial transactions are authorised by two signatories approved by the board, and that systems are in place to mitigate exposure to the major risks but recognise that any organisation which is dependent on grant funding is at risk, especially at times of economic stagnation.

In addition, protocols have been established, and updated as needed, with which all the drivers, group leaders and volunteers agree to comply, covering best practice in relation to health and safety and all matters relating to safeguarding of both vulnerable adults and children. There is also a facility with Mencap for completing Data and Barring Service (DBS) enhanced checks for the volunteers and drivers to ensure the necessary clearances are held.

Indemnity insurance

The Trust's Employers Liability Insurance cover was renewed in December 2021 in the sum of £10,000,000. A reduction in the premium for insurance cover was negotiated to take account of continuing restrictions on operations.

JUMBULANCE TRUST

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT) TO THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Jumbulance Trust is a registered charity and a company registered in England and Wales limited by guarantee. It was incorporated on 7 September 2001 and its name changed by special resolution and Certificate of Incorporation dated 5 March 2007. It is exempt from the requirement to include limited in its name. Charitable status was gained on the 20 February 2002.

The governing document is the Memorandum and Articles of Association as amended by special resolutions dated 5 February 2002, 17 October 2009 and 18 February 2017.

Charity trustees are appointed by the existing membership and retire by rotation, at the AGM. Interim appointments may be made at other times in accordance with the provisions of the constitution. New trustees are recruited through advertising.

The responsibility for day-to-day administration of the Trust is delegated to the general manager. The administrative office address can be found on the Reference and Administrative Information section.

PUBLIC BENEFIT STATEMENT

The Trustees confirm that they have complied with their duty, set out in the 2011 Charity Act, to have due regard to the Charity Commission guidance on public benefit.

The Trust continues to address the isolation felt by those who are disabled or who have life-challenging illnesses by providing the opportunity to travel safely and comfortably, in doing so enabling them to feel integrated into society and giving everybody the opportunity to experience new adventures and widen their horizon whilst on holiday.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The purpose of this Statement is to distinguish the Trustees' responsibilities for the Financial Statements from those of the Accountants as stated in their report.

The Trustees (who are also directors of Jumbulance Trust 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).

Charity and 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 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 2019 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and enable the Trustees to ensure

JUMBULANCE TRUST

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT) TO THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2021

that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees confirm that the Trust complies with applicable laws relating to slavery, servitude, forced or compulsory and human trafficking, including in particular the provision of the U.K. Modern Slavery Act 2015.

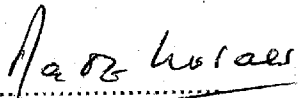
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charitable Company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In the case of each of the persons who are Trustees at the time of approval of the annual report, the following applies:

- So far as the Trustee is aware, there is no relevant information of which the Company's accountants are unaware, and
- Each Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make themselves aware of any relevant accounting information and to establish that the Company's accountants are aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities. The Trustees have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

This report was approved by the board of directors and Trustees on 6 September 2022 and signed on its behalf.


.....
Neville de Moraes, Trustee and Vice Chairman

Date: 6 September 2022

JUMBULANCE TRUST

Independent Examiner's Report to the Trustees of Jumbulance Trust

I report to the charity trustees on my examination of the accounts of Jumbulance Trust for the year ended 31 December 2021, which are set out on pages 7 to 18.

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:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- 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
- 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.

Signed:

Date:

R A Cox FCA
Miller & Co Chartered Accountants
2 Victoria Road
Harpenden
Hertfordshire
AL5 4EA

JUMBULANCE TRUST

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2021

	<u>Note</u>	<u>Unrestricted Fund</u> £	<u>Restricted Fund</u> £	<u>Total Fund 2021</u> £	<u>Total Fund 2020</u> £
<u>Income and endowments from:</u>					
Donations and legacies	2	161,568	183,013	344,581	179,658
Charitable activities	3	19,192	61,276	80,468	19,043
Other trading activities	4	-	-	-	98,700
Investments	5	428	1	429	194
Other income		4,000	58,552	62,552	4,000
<u>Total Income and Endowments</u>		185,188	302,842	488,030	301,595
<u>Expenditure on:</u>					
Raising funds -					
Donations and legacies		15,337	-	15,337	2,781
Other trading activities		-	-	-	30,567
Charitable activities	6	228,928	18,040	246,968	212,423
<u>Total Expenditure</u>		244,265	18,040	262,305	245,771
<u>Net income/(expenditure)</u>		(59,077)	284,802	225,725	55,824
<u>Transfers between funds</u>		25,992	(25,992)	-	-
<u>Net movement in funds</u>		(33,085)	258,810	225,725	55,824
<u>Reconciliation of funds:</u>					
Total funds brought forward		560,672	28,007	588,679	532,855
<u>Total funds carried forward</u>		527,587	286,817	814,404	588,679

All income and expenditure derive from continuing activities.

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

JUMBULANCE TRUST

Company Registration Number: 04283804

BALANCE SHEET

AS AT 31 DECEMBER 2021

	<u>Note</u>	<u>2021</u>	<u>2020</u>
		£	£
<u>Fixed assets</u>			
Tangible assets	10	388,697	436,592
<u>Current Assets</u>			
Cash at bank and in hand		291,376	190,532
Debtors	11	154,608	4,553
		<u>445,984</u>	<u>195,085</u>
<u>Creditors</u>			
Amounts falling due within one year			
Sundry creditors and accruals	12	(20,277)	(42,998)
		<u>425,707</u>	<u>152,087</u>
<u>Net Current Assets</u>			
		<u>814,404</u>	<u>588,679</u>
<u>Net assets</u>			
		<u>814,404</u>	<u>588,679</u>
<u>Charity funds</u>			
Unrestricted Funds	13	527,587	560,672
Restricted Funds	13	286,817	28,007
		<u>814,404</u>	<u>588,679</u>
<u>Total funds</u>			
		<u>814,404</u>	<u>588,679</u>

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

For the year ending 31st December 2021, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

- The members 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 and approval of accounts.

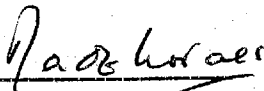
JUMBULANCE TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2021 (continued)

The trustees declare that they have approved the financial statements on pages 7 to 18 on 6 September 2022

Signed on behalf of the charity's trustees:



Neville de Moraes, Trustee and Vice Chairman
For and on behalf of the board

The notes on pages 10 to 18 form part of these financial statements.

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting Policies

(a) Basis of preparation

Jumbulance Trust is a private company limited by guarantee registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in pounds sterling which is the functional currency of the charity and rounded to the nearest pound.

(b) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation.

Depreciation on vehicles is charged once they have been put into service.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Motor vehicles	6.67% per annum	straight line
Office equipment	20% per annum	straight line

(c) Fund accounting

Funds held by the charity are either:

Unrestricted funds

These are funds which can be used in accordance with the charitable objectives at the discretion of the Trustees.

Designated funds

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

Restricted funds

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. Restricted funds may include grants received in advance of the relevant expenditure hence restricted fund balances can vary substantially year on year.

(d) Income

All income is accounted for when the charity has entitlement, there is certainty of receipt and the amount is measurable. Where possible income is accounted for on a receivable basis. Where fares

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

for travel are received in advance they are accounted for as deferred income and credited to the Statement of Financial Activities in the accounting period in which the journey takes place. Government grants are recognised using the performance model and are recognised in income when the proceeds are received or receivable.

(e) Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis exclusive of any VAT.

(f) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(g) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(h) Judgements and key sources of estimation uncertainty

Preparation of the financial statements requires management to make significant judgements in applying the accounting policies of the Charity and estimates and assumptions that have a significant effect on the recognition and measurement of assets, liabilities, income and expenses. Actual results may be different to these estimates.

(i) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(j) Taxation

The Trust is a registered charity and is not liable to income tax or corporation tax on income derived from its charitable activities. Income from non-charitable activities may be subject to taxation. The Trust is registered for VAT and all amounts in the financial statements are shown exclusive of VAT where relevant.

(k) Employee benefits

When employees have rendered service to the charity, short term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

(l) Traveller groups

Following a review by the trustees and an increase in groups, these accounts now include transactions related to the various travelling groups, as they fundraise under the Jumbulance Trust banner and collect fares and donations for specific organised trips undertaken in the Jumbulances. These transactions have been shown under restricted funds as the monies have been collected for specific purposes and each groups transactions are recorded separately and have been included under the Travellers Group restricted fund. Where relevant, brought forward group balances previously not accounted for in the accounts have been shown under restricted Other Income.

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

2. Donations and legacies

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2021</u> £	<u>Total 2020</u> £
Donations	110,968	36,408	147,376	112,103
Government grants - CJRS	50,600	-	50,600	23,717
Legacies	-	146,605	146,605	43,838
	<u>161,568</u>	<u>183,013</u>	<u>344,581</u>	<u>179,658</u>

Income from donations and legacies in 2020 was all attributable to unrestricted funds.

3. Charitable Activities

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2021</u> £	<u>Total 2020</u> £
Fares	19,192	61,276	80,468	19,043
	<u>19,192</u>	<u>61,276</u>	<u>80,468</u>	<u>19,043</u>

Income from charitable activities in 2020 was all attributable to unrestricted funds.

4. Other trading activities

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2021</u> £	<u>Total 2020</u> £
NHS Covid-19 contract	-	-	-	98,700
	<u>-</u>	<u>-</u>	<u>-</u>	<u>98,700</u>

Income from other trading activities in 2020 was all attributable to unrestricted funds.

5. Investments

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2021</u> £	<u>Total 2020</u> £
Interest on deposits	428	1	429	194
	<u>428</u>	<u>1</u>	<u>429</u>	<u>194</u>

Income from investments in 2020 was £194 of which £68 was attributable to restricted funds and £126 was attributable to unrestricted funds.

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

6. Analysis of expenditure on Charitable Activities

	Activities Undertaken Directly	Support Costs	Total 2021	Total 2020
	£	£	£	£
Jumbulance vehicle costs	30,919	-	30,919	31,349
Equipment and supplies	1,924	-	1,924	511
Drivers wages and NI	65,844	-	65,844	60,214
Drivers expenses	2,459	-	2,459	2,594
Trip costs	29,335	-	29,335	8,810
Event/function costs	2,320	-	2,320	-
Trust Administrator's salary & NI	-	48,415	48,415	45,269
Staff costs - administration	-	72	72	-
Pension contributions	1,426	1,008	2,434	2,318
Governance (note 7)	-	3,250	3,250	7,911
Finance	-	-	-	7
Information technology	-	910	910	234
Office costs (including rent)	-	11,191	11,191	11,466
Depreciation	47,798	97	47,895	41,740
	<u>182,025</u>	<u>64,943</u>	<u>246,968</u>	<u>212,423</u>

Activities undertaken directly includes restricted expenditure totalling £18,040 (2020 £8,000) comprising the cost of trips and events/functions related to the traveller groups.

All expenditure is allocated directly to the relevant cost centres at the time of payment.

7. Governance costs

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Legal and professional fees	-	-	-	4,991
Bookkeeping	900	-	900	820
Independent examiners remuneration	2,350	-	2,350	2,100
	<u>3,250</u>	<u>-</u>	<u>3,250</u>	<u>7,911</u>

The independent examiners remuneration amounts to an independent examination fee of £1,415 (2020: £1,365) and accountancy services of £935 (2020: £735).

8. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2020: £nil). The trustees did not have any expenses reimbursed in the year (2020: £nil).

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

The total amount of employee benefits received by key management personnel is £44,623 (2020: £43,073).

9. Staff costs and employee benefits

The total staff costs and employee benefits were as follows:

	<u>2021</u>	<u>2020</u>
	£	£
Wages and salaries	103,687	111,350
Social security	10,644	11,577
Defined contribution pension costs	2,434	2,701
	<u>116,765</u>	<u>125,628</u>
Drivers	2	2
Administration	1	1
Average monthly number of employees during the year	<u>3</u>	<u>3</u>

No employee received total employee benefits (excluding employer pension costs) of more than £60,000.

10. Tangible fixed assets

	<u>Motor Vehicles</u>	<u>Office Equipment</u>	<u>Total</u>
	£	£	£
<u>Cost:</u>			
As at 1st January 2021	716,977	3,246	720,223
Additions	-	-	-
Disposals	-	-	-
As at 31st December 2021	<u>716,977</u>	<u>3,246</u>	<u>720,223</u>
<u>Depreciation:</u>			
As at 1st January 2021	280,578	3,053	283,631
Charge for the year	47,798	97	47,895
Disposals	-	-	-
As at 31st December 2021	<u>328,376</u>	<u>3,150</u>	<u>331,526</u>
<u>Net Book Value:</u>			
As at 31st December 2021	<u>388,601</u>	<u>96</u>	<u>388,697</u>
As at 31st December 2020	<u>436,399</u>	<u>193</u>	<u>436,592</u>

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

11. Debtors	<u>2021</u>	<u>2020</u>			
	£	£			
Other debtors	6,753	2,813			
Prepayments and accrued income	147,855	1,740			
	154,608	4,553			
12. Creditors	<u>2021</u>	<u>2020</u>			
	£	£			
Other creditors	4,308	22,711			
Accruals and deferred income	15,969	20,287			
	20,277	42,998			
13. Fund reconciliation					
	<u>Opening Balance 01/01/21</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Closing Balance 31/12/21</u>
	£	£	£	£	£
Unrestricted funds					
General funds	560,672	185,88	(244,265)	25,992	527,587
	560,672	185,188	(244,265)	25,992	527,587
Restricted funds					
Jumbulance					
Renewal	28,007	98,000	-	-	126,007
Postcode Places					
Trust	-	19,830	-	-	19,830
J Brenda Hoskins					
Trust - bursaries	-	48,605	-	-	48,605
Traveller Groups	-	136,407	(18,040)	(25,992)	92,375
	28,007	302,842	(18,040)	(25,992)	286,817
	588,679	488,030	(262,305)	-	814,404

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

13. Fund reconciliation continued - comparative

	<u>Opening Balance 01/01/20</u> £	<u>Income</u> £	<u>Expenditure</u> £	<u>Transfers</u> £	<u>Closing Balance 31/12/20</u> £
Unrestricted funds					
General funds	496,916	301,527	(237,771)	-	560,672
	<u>496,916</u>	<u>301,527</u>	<u>(237,771)</u>	<u>-</u>	<u>560,672</u>
Restricted funds					
Jumbulance					
Renewal	27,939	68	-	-	28,007
Mohoro Charitable Trust	8,000	-	(8,000)	-	-
	<u>35,939</u>	<u>68</u>	<u>(8,000)</u>	<u>-</u>	<u>28,007</u>
	<u>532,855</u>	<u>301,595</u>	<u>(245,771)</u>	<u>-</u>	<u>588,679</u>

Fund descriptions

(a) Unrestricted funds

These are funds that the Trustees are free to use in accordance with the charitable objects.

(b) Restricted funds

(i) The Jumbulance Renewal fund is for the purchase of Jumbulance 4 to replace Jumbulance 2 when it reaches the end of its useful life.

(ii) The Mohoro Charitable Trust fund is to be used towards children/skiing.

(iii) The Postcode Places Trust fund is to be used to contribute towards core costs including office costs, administrative support, marketing and fundraising.

(iv) The J Brenda Hoskins Trust fund represents monies received to provide bursaries for holidays for those with disability.

(v) The Traveller Groups fund represents the monies held by the groups after collecting donations and fares and settling expenses, including the cost of using the Jumbulances. Balances may include monies received in advance of the relevant trip expenditure and hence balances may vary each year. The traveller groups comprise: Sussex Group, Young Adults Group, North Yorkshire Group, Ski Group and Hants and West Berkshire Group. The fare charged by Jumbulance Trust to the groups for use of the Jumbulances, is recognised by way of a transfer from the group's fund to unrestricted funds when it becomes payable.

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

14. Analysis of net assets by fund

	<u>Unrestricted</u> £	<u>Restricted</u> £	<u>Total</u> <u>2021</u> £
Fixed assets	388,697	-	388,697
Current assets	159,167	286,817	445,984
Current liabilities	(20,277)	-	(20,277)
	<u>527,587</u>	<u>286,817</u>	<u>814,404</u>

	<u>Unrestricted</u> £	<u>Restricted</u> £	<u>Total</u> <u>2020</u> £
Fixed assets	436,592	-	436,592
Current assets	167,078	28,007	195,085
Current liabilities	(42,998)	-	(42,998)
	<u>560,672</u>	<u>28,007</u>	<u>588,679</u>

15. Related parties

There were no related party transactions during the year (2020: £nil).

16. Leases

Operating leases – lessee

Total future minimum lease payment under non-cancellable operating leases are as follows:

	<u>2021</u> £	<u>2020</u> £
Not later than one year	-	2,140
Later than one and not later than five years	-	-
	<u>-</u>	<u>2,140</u>

Operating lease rentals in the year totalled £2,140 (2020: £6,300).

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

17. Pensions and other post-retirement benefits

Defined contribution pension plans

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £2,434 (2020: £2,701).

The defined contribution expense and liability is allocated to unrestricted funds and to activities directly undertaken and supports costs based on the role of the employee.

18. Financial instruments

The total interest income for financial assets that are not measured at fair value was £429 (2020: £194).

19. Post balance sheet events

The Covid-19 pandemic is not expected to significantly affect the charities activities in 2022 and the financial effect is not expected to impact on the charity's ability to continue as a going concern.

JUMBULANCE TRUST

England & Wales - Charity number 1090731

Accounts

COMPANY REGISTERED NUMBER: 04283804 (ENGLAND & WALES)

CHARITY REGISTERED NUMBER: 1090731

JUMBULANCE TRUST
A Company Limited by Guarantee

DIRECTORS' AND TRUSTEES' REPORT
AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2020

JUMBULANCE TRUST
A company limited by guarantee

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

CONTENTS

	<u>Page</u>
Reference and Administrative Information	1
Trustees' Report (including Directors Report)	2
Independent Examiner's Report	8
Statement of Financial Activities (including Income and Expenditure Report)	9
Balance Sheet	10
Notes to the Financial Statements	12

JUMBULANCE TRUST

REFERENCE AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2020

Name: Jumbulance Trust

Trustees: The Trustees who served during the financial year and to the date the Report of the Trustees was signed were as follows:

Dr Bozena Laskiewicz	
Richard Field	
Richard Burn	Resigned 26 April 2021
Gillian Berry	Resigned 27 April 2021
Carys Jones	
Damian J Bridgeman	Appointed 13 July 2020, Resigned 1 April 2021
Dr Joseph P O'Dwyer	Appointed 13 July 2020

General Manager: Melanie Smith

Chair: Gillian Berry (resigned 27/04/21)
Dr Joseph P O'Dwyer (appointed 27/04/21)

Registered Office: 2 Victoria Road, Harpenden, Herts, AL5 4EA

Administrative Office: Unit 42 Thrales End Business Centre, Thrales End Lane,
Harpenden, Herts. AL5 3NS
Tel: 01582 765423
Email: info@jumbulance.org.uk

Bankers: Lloyds Bank Plc
18 High Street, Harpenden, Herts. AL5 2TA

Solicitors: Neves, Tollgate House, 69-71 High Street, Harpenden,
Herts. AL5 2SL

Independent Examiners: Roger A Cox
Miller & Co, 2 Victoria Road, Harpenden, Herts. AL5 4EA

Company No: 04283804

Charity No: 1090731

JUMBULANCE TRUST

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT) TO THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees, who are also directors of the company for the purpose of the Companies Act, present their annual report and the independently examined financial statements for the year ended 31 December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The information with respect to Trustees, Directors, Officers and advisors forms part of this report.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Jumbulance Trust is a registered charity and a company registered in England and Wales limited by guarantee. It was incorporated on 7 September 2001 and its name changed by special resolution and Certificate of Incorporation dated 5 March 2007. It is exempt from the requirement to include limited in its name. Charitable status was gained on the 20 February 2002.

The governing document is the Memorandum and Articles of Association as amended by special resolutions dated 5 February 2002, 17 October 2009 and 18 February 2017.

Organisational Structure

Charity Trustees

The governance of the Trust is vested in the Board of Trustees who are also the directors of the company limited by guarantee. There were five trustees at the beginning of the year. At the AGM in June Richard Burn was re-elected Vice-Chair for a two year period and Bozena Laskiewicz and Richard Field, having resigned as required by rotation, were re-elected to serve a further three year term as Trustees.

On July 13, at a meeting of the Trustees, it was agreed to invite Damien Bridgeman and Joseph O'Dwyer to join the board as Trustees. Damien brought experience as a user of disabled services, as a board member of Social Care Wales and as founder/director of a Coaching and Mentoring company. Joseph brought experience as a medical practitioner who had accompanied assisted pilgrims to Lourdes on many occasions, several times by Jumbulance, and had also been on the Jumbulance Ski Trip on two occasions. At the year end the Board of Trustees comprised of 7 members.

Administration

The responsibility for day-to-day administration of the Trust is delegated to the general manager, Melanie Smith. Trusted volunteers offer additional help. The administrative office address can be found on the Reference and Administrative Information page.

JUMBULANCE TRUST

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT) TO THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2020

OBJECTIVES AND ACTIVITIES

Aims

The aims of the Trust are primarily to provide specialist transport for those who are disabled or have complex long-term medical conditions and would find travel by most conventional means very difficult if not impossible to undertake.

The Jumbulances are equipped with comprehensive medical equipment and, together with volunteers including Doctors and Nurses where needed, allow those groups affiliated to the Trust to undertake travel both within the UK and destinations in Europe. The Trust encourages use of the Jumbulances by other organisations such as Disability Sports groups and care homes to travel to places of interest or sporting events to provide life-enhancing experiences. We constantly look to broaden our approach and offer our service in any new way, while remaining affordable to those most in need, to offset the true cost of travel.

ACHIEVEMENTS AND PERFORMANCE

Chairman's statement

Review of Activities in 2020

This Jumbulance Year began with news of the spread of Coronavirus from China. Trips planned for various destinations were cancelled as the restrictions on travel and requirements for social distancing took effect. The only unaffected trip was the Ski Trip to Austria in January. A second trip to France on a family booking in March had to be cut short due to Covid-19 and all other trips were placed on hold for 2021 or cancelled.

Another casualty was physical meeting of Trustees. Like most organisations at this time, meetings of Trustees now took place by Zoom, as did meetings of the General Manager and the Chair of Trustees with the drivers.

With no holiday trips possible, the drivers were placed on furlough pending possible work as part of the national response to the Covid-19 pandemic. A contract was entered into with South East Coast Ambulance Service to use the Jumbulances as Covid-19 patient transports. 3 months March-June 2020. In preparation for this J3 was modified with seats taken out, bulkheads put in and oxygen supplies supplemented.

Disappointing as this was for the JT, it came with the silver lining of some funding provided through the contract that compensated for the loss of revenue from trips.

Holidays, Pilgrimages & Day trips

As outlined above, only two trips took place. All other trips were postponed to 2021/2022 or cancelled.

Looking to the future, the number of people with physical or mental vulnerability arising directly or indirectly from Covid-19 may increase substantially. Equally, the numbers of people with mobility issues who have been unable to travel for over a year will be large. We will hopefully have an opportunity to respond to this need in 2021 but in order to do so we will have to recruit new leaders and volunteers. We plan to provide a greater level of administrative support for groups to help them through the planning and booking process as well as mentoring them during first trips.

JUMBULANCE TRUST

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT) TO THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2020

It will also be necessary to introduce additional guidance and training for group leaders and volunteers relating to vaccines, Covid-19 tests, etc.

Funds Received 2020

During the year the Trust received money from the following sources:

- SECAMB contract
- Donations
- Grant Making Trusts
- Furlough scheme
- Fares

Because of reduced expenses and the willingness of some of our groups to carry bookings into next year rather than seek a refund, as well as the SECAMB contract and the furlough scheme in particular, we ended the year in a better financial position than we at first anticipated. Nevertheless, we continue to rely on the generosity of the public through donations to enable us to continue our work. The overheads and the additional costs that each trip generates have not changed. We remain reliant on fundraising to cover the substantial overheads as the revenue from fares only cover the additional trip costs. In 2019, the latest comparable year, the Trust recorded a loss of over £30,000. For this reason, fundraising is a priority for the Trustees.

In the second half of 2020 the Trust appointed Campbell Creative Consulting to assist with grant applications and general fundraising support on a consultancy basis. The challenge for 2021/2 will be to generate sufficient charitable donations to enable us to resume our trips (maintaining heavy subsidies so prices equate with what an able person would typically pay for a similar holiday) and at the same time raise substantial sums of money to replace J2, the older Jumbulance.

In the longer term we need to maintain a continuing effective presence in the fundraising field and also seek to expand the number of trips whilst holding costs down, in order to improve our financial position year on year.

The Jumbulances

Jumbulances are specially designed coaches with a wide platform lift, a spacious accessible toilet, and a small kitchen where light meals and drinks are made. Internally there are 16/18 reclining seats and 4/5 trolley beds. All the trolley beds can be replaced with wheelchairs according to demand.

Our two Jumbulances remain based in Bolton. Both vehicles (which are left-hand drive) have been maintained to the highest standard throughout the year. All the medical equipment such as hoists and defibrillators are also serviced and licenced regularly. Prior to the commencement of the contract with SECAMB the equipment was removed into store along with a number of the seats but was subsequently returned.

J3 entered service in November 2017 and is now in its fourth year of service with 128,000km. J2 is nine years old with a mileage of 280,000km. Early in 2020 the Trustees decided to launch the campaign to fundraise for a replacement Jumbulance for J2. However, with Covid-19 2020 has been a very unusual year and neither Jumbulance saw much service. The Trustees therefore decided to extend the planned life of J2 for a further year and, in consequence, delay the fundraising drive for a replacement vehicle at least until mid 2021.

JUMBULANCE TRUST

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT) TO THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2020

The Drivers

The Trust has two employed senior drivers, Brendan Kelly and John Shekelton, supported by a reliable team of seasonal drivers who are a valuable resource enabling the Trust to fulfil its booking schedule.

All our drivers have undertaken their CPC certificates. Our drivers are key personnel; in addition to their primary role of handling the Jumbulances they show consideration and empathy towards those travelling.

As part of the South East Coast Ambulance (SECAMB) Contract the senior drivers provided logistic support for use of the Jumbulances by SECAMB. Following completion of the SECAMB contract in July they have taken responsibility for maintaining the readiness and roadworthiness of their respective vehicles whilst on furlough as part of the Coronavirus Job Retention Scheme. Melanie Smith (General Manager), Gillian Berry (Chair of Trustees), and Richard Field (Trustee) in particular provided wellbeing support during this difficult time.

FINANCIAL REVIEW

During the year the charitable company received unrestricted income from donations and legacies (including government grants) of £179,658 (2019 £70,724), fares of £19,043 (2019 £157,663) and other trading income of £98,700 (2019 £nil). Restricted donations of £nil (2019 £6,710) were also received. After expenses of £245,771 (2019 £314,947) there was net income of £55,824 (2019 net expenditure of £79,676) on the total fund. After transfers, there was net income on unrestricted funds of £63,756 and net expenditure on restricted funds of £7,932 in the year. At the year end the charity had cash at bank of £190,532, fixed assets of £436,592 and total accumulated reserves of £588,679.

Reserves policy

The charitable company maintains unrestricted funds to ensure that its commitments for the year ahead are fully funded. Restricted funds are reserved for future vehicle renewal and sums specifically received for the purchase of equipment and to support the travelling groups.

Risk review

The Trustees have assessed the major risks to which the charity is exposed, in particular, those related to the operational finances of the charity. They are satisfied that; in consultation with their insurance brokers, reasonable appropriate cover is taken where necessary, that all financial transactions are authorised by two signatories including the general manager and those trustees approved by the board, and that systems are in place to mitigate exposure to the major risks but recognise that any organisation which is dependent on grant funding is at risk.

In addition, protocols have been established, and updated as needed, with which all the drivers, group leaders and volunteers agree to comply, covering best practice in relation to health and safety and all matters relating to safeguarding of both vulnerable adults and children. There is also a facility with Mencap for completing Data and Barring Service (DBS) enhanced checks for the volunteers and drivers to ensure the necessary clearances are held.

Indemnity insurance

The Trust's Employers Liability Insurance cover was renewed in December 2020 in the sum of £10,000,000. A reduction in the premium for insurance cover was negotiated to take account of continuing restrictions on operations.

JUMBULANCE TRUST

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT) TO THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2020

PUBLIC BENEFIT STATEMENT

The Trustees confirm that they have complied with their duty, set out in the 2011 Charity Act, to have due regard to the Charity Commission guidance on public benefit.

The Trust continues to address the isolation felt by those who are disabled or who have life-challenging illnesses by providing the opportunity to travel safely and comfortably, in doing so enabling them to feel integrated into society and giving everybody the opportunity to experience new adventures and widen their horizon whilst on holiday.

Holidays or Pilgrimages also provide the opportunity for supporting family members and carers to benefit from some well-earned respite as their members benefit from a holiday.

The benefit for the volunteer helper is immeasurable as they enable those who are less able to enjoy their holiday. Volunteer carers who give their time and energy make new friendships and gain a greater empathy and an understanding of the difficulties of those whose lives have become dependent on others for life-long care.

The Trust engenders a real sense of community spirit as the groups who help to organise the holidays and raise funds all contribute with a common purpose.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The purpose of this Statement is to distinguish the Trustees' responsibilities for the Financial Statements from those of the Accountants as stated in their report.

The Trustees (who are also directors of Jumbulance Trust 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).

Charity and 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 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 2019 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and enable the Trustees 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.

JUMBULANCE TRUST

REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT) TO THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees confirm that the Trust complies with applicable laws relating to slavery, servitude, forced or compulsory and human trafficking, including in particular the provision of the U.K. Modern Slavery Act 2015.

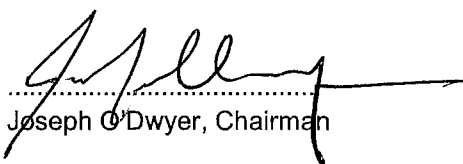
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charitable Company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In the case of each of the persons who are Trustees at the time of approval of the annual report, the following applies:

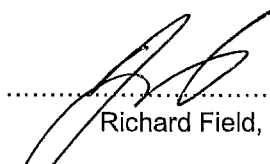
- So far as the Trustee is aware, there is no relevant information of which the Company's accountants are unaware, and
- Each Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make themselves aware of any relevant accounting information and to establish that the Company's accountant are aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities. The Trustees have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

This report was approved by the board of directors and Trustees on 27/8/21 and signed on its behalf.


.....
Joseph O'Dwyer, Chairman

Date: 14/9/21.....


.....
Richard Field, Vice Chairman

Date: 14/9/21.....

JUMBULANCE TRUST

Independent Examiner's Report to the Trustees of Jumbulance Trust

I report to the charity trustees on my examination of the accounts of Jumbulance Trust for the year ended 31 December 2020, which are set out on pages 9 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.

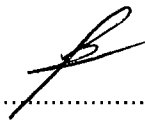
Independent examiner's statement

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:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- 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
- 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.

Signed:



Date: 14/9/2021

R A Cox FCA
Miller & Co Chartered Accountants
2 Victoria Road
Harpenden
Hertfordshire
AL5 4EA

JUMBULANCE TRUST

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2020

	<u>Note</u>	<u>Unrestricted</u> <u>Fund</u> £	<u>Restricted</u> <u>Fund</u> £	<u>Total</u> <u>Fund</u> <u>2020</u> £	<u>Total</u> <u>Fund</u> <u>2019</u> £
<u>Income and endowments from:</u>					
Donations and legacies	2	179,658	-	179,658	77,434
Charitable activities	3	19,043	-	19,043	157,663
Other trading activities	4	98,700	-	98,700	174
Investments	5	126	68	194	174
Other income		4,000	-	4,000	3,000
<u>Total Income and Endowments</u>		<u>301,527</u>	<u>68</u>	<u>301,595</u>	<u>238,271</u>
<u>Expenditure on:</u>					
Raising funds -					
Donations and legacies		2,781	-	2,781	1,405
Other trading activities		30,567	-	30,567	-
Charitable activities	6	204,423	8,000	212,423	316,542
<u>Total Expenditure</u>		<u>237,771</u>	<u>8,000</u>	<u>245,771</u>	<u>317,947</u>
<u>Net income/(expenditure)</u>		<u>63,756</u>	<u>(7,932)</u>	<u>55,824</u>	<u>(79,676)</u>
<u>Transfers between funds</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Net movement in funds</u>		<u>63,756</u>	<u>(7,932)</u>	<u>55,824</u>	<u>(79,676)</u>
<u>Reconciliation of funds:</u>					
Total funds brought forward		496,916	35,939	532,855	612,531
<u>Total funds carried forward</u>		<u>560,672</u>	<u>28,007</u>	<u>588,679</u>	<u>532,855</u>

All income and expenditure derive from continuing activities.

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

JUMBULANCE TRUST

Company Registration Number: 04283804

BALANCE SHEET

AS AT 31 DECEMBER 2020

	<u>Note</u>	<u>2020</u>		<u>2019</u>	
		£	£	£	£
<u>Fixed assets</u>					
Tangible assets	10		436,592		484,487
<u>Current Assets</u>					
Cash at bank and in hand		190,532		89,852	
Debtors	11	4,553		8,012	
		195,085		97,864	
<u>Creditors</u>					
Amounts falling due within one year					
Sundry creditors and accruals	12	(42,998)		(49,496)	
<u>Net Current Assets</u>			152,087		48,368
<u>Net assets</u>					
			588,679		532,855
<u>Charity funds</u>					
Unrestricted Funds	13		588,679		496,916
Restricted Funds	13		28,007		35,939
<u>Total funds</u>					
			588,679		532,855

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

For the year ending 31st December 2020, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

- The members 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 and approval of accounts.

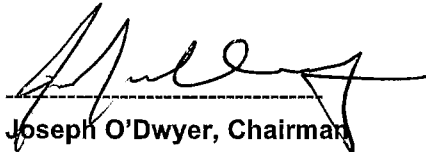
JUMBULANCE TRUST

BALANCE SHEET

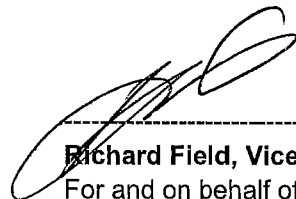
AS AT 31 DECEMBER 2020 (continued)

The trustees declare that they have approved the financial statements on pages 9 to 20 on 27/8/21.....

Signed on behalf of the charity's trustees:



Joseph O'Dwyer, Chairman
For and on behalf of the board



Richard Field, Vice Chairman
For and on behalf of the board

The notes on pages 12 to 20 form part of these financial statements.

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting Policies

(a) Basis of preparation

Jumbulance Trust is a private company limited by guarantee registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in pounds sterling which is the functional currency of the charity and rounded to the nearest pound.

(b) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation.

Depreciation on vehicles is charged once they have been put into service.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Motor vehicles	6.67% per annum	straight line
Office equipment	20% per annum	straight line

(c) Fund accounting

Funds held by the charity are either:

Unrestricted funds

These are funds which can be used in accordance with the charitable objectives at the discretion of the Trustees

Designated funds

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

Restricted funds

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. Restricted funds may include grants received in advance of the relevant expenditure hence restricted fund balances can vary substantially year on year.

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

(d) Income

All income is accounted for when the charity has entitlement, there is certainty of receipt and the amount is measurable. Where possible income is accounted for on a receivable basis. Where fares for travel are received in advance they are accounted for as deferred income and credited to the Statement of Financial Activities in the accounting period in which the journey takes place.

Government grants are recognised using the performance model and are recognised in income when the proceeds are received or receivable.

(e) Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis exclusive of any VAT.

(f) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(g) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(h) Judgements and key sources of estimation uncertainty

Preparation of the financial statements requires management to make significant judgements in applying the accounting policies of the Charity and estimates and assumptions that have a significant effect on the recognition and measurement of assets, liabilities, income and expenses. Actual results may be different to these estimates.

(i) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(j) Taxation

The Trust is a registered charity and is not liable to income tax or corporation tax on income derived from its charitable activities. Income from non-charitable activities may be subject to taxation. The Trust is registered for VAT and all amounts in the financial statements are shown exclusive of VAT where relevant.

(k) Employee benefits

When employees have rendered service to the charity, short term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

2. Donations and legacies

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2020</u> £	<u>Total 2019</u> £
Donations	112,103	-	112,103	77,434
Government grants - Coronavirus Job Retention Scheme	23,717	-	23,717	-
Legacies	43,838	-	43,838	-
	<u>179,658</u>	<u>-</u>	<u>179,658</u>	<u>77,434</u>

Income from donations and legacies in 2019 was £77,434 of which £6,710 was attributable to restricted funds and £70,724 was attributable to unrestricted funds.

3. Charitable Activities

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2020</u> £	<u>Total 2019</u> £
Fares	19,043	-	19,043	157,663
	<u>19,043</u>	<u>-</u>	<u>19,043</u>	<u>157,663</u>

Income from charitable activities in 2019 was £157,663 all of which was attributable to unrestricted funds.

4. Other trading activities

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2020</u> £	<u>Total 2019</u> £
NHS Covid-19 contract	98,700	-	98,700	-
	<u>98,700</u>	<u>-</u>	<u>98,700</u>	<u>-</u>

5. Investments

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2020</u> £	<u>Total 2019</u> £
Interest on deposits	126	68	194	174
	<u>126</u>	<u>68</u>	<u>194</u>	<u>174</u>

Income from investments in 2019 was £174 of which £147 was attributable to restricted funds and £27 was attributable to unrestricted funds.

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

6. Analysis of expenditure on Charitable Activities

	<u>Activities Undertaken Directly</u> £	<u>Support Costs</u> £	<u>Total 2020</u> £	<u>Total 2019</u> £
Jumbulance vehicle costs	31,349	-	31,349	76,356
Equipment and supplies	511	-	511	4,958
Drivers wages and NI	60,214	-	60,214	73,736
Drivers expenses	2,594	-	2,594	15,487
Trip costs	8,810	-	8,810	11,973
Trust Administrator's salary & NI	-	45,269	45,269	44,109
Staff costs - administration	-	-	-	13,143
Pension contributions	1,290	1,028	2,318	2,453
Governance (note 7)	-	7,911	7,911	7,433
Recruitment costs	-	-	-	-
Finance	-	7	7	9
Information technology	-	234	234	309
Office costs (including rent)	-	11,466	11,466	15,681
Depreciation	41,643	97	41,740	47,895
Loss on disposal of fixed assets	-	-	-	-
	<u>146,411</u>	<u>66,012</u>	<u>212,423</u>	<u>313,542</u>

Activities undertaken directly includes restricted expenditure totalling £8,000 (2019 £6,710) comprising the cost of trips.

All expenditure is allocated directly to the relevant cost centres at the time of payment.

7. Governance costs

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2020</u> £	<u>Total 2019</u> £
Legal and professional fees	4,991	-	4,991	4,018
Bookkeeping	820	-	820	1,340
Independent examiners remuneration	2,100	-	2,100	2,075
	<u>7,911</u>	<u>-</u>	<u>7,911</u>	<u>7,433</u>

The independent examiners remuneration amounts to an independent examination fee of £1,365 (2019 - £1,350) and accountancy services of £735 (2019 - £725).

8. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2019: £nil). The trustees did not have any expenses reimbursed in the year (2019: £nil).

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

The total amount of employee benefits received by key management personnel is £43,073 (2019: £41,998).

9. Staff costs and employee benefits

The total staff costs and employee benefits were as follows:

	<u>2020</u>	<u>2019</u>
	£	£
Wages and salaries	111,350	125,837
Social security	11,577	8,151
Defined contribution pension costs	2,701	2,453
	<u>125,628</u>	<u>136,441</u>
Drivers	2	3
Administration	<u>1</u>	<u>1.5</u>
Average monthly number of employees during the year	<u>3</u>	<u>4.5</u>

No employee received total employee benefits (excluding employer pension costs) of more than £60,000.

10. Tangible fixed assets

	<u>Motor Vehicles</u>	<u>Office Equipment</u>	<u>Total</u>
	£	£	£
<u>Cost:</u>			
As at 1st January 2020	716,977	3,246	720,223
Additions	-	-	-
Disposals	-	-	-
As at 31st December 2020	<u>716,977</u>	<u>3,246</u>	<u>720,223</u>
<u>Depreciation:</u>			
As at 1st January 2020	232,780	2,956	235,736
Charge for the year	47,798	97	47,895
Disposals	-	-	-
As at 31st December 2020	<u>280,578</u>	<u>3,053</u>	<u>283,631</u>
<u>Net Book Value:</u>			
As at 31st December 2020	<u>436,399</u>	<u>193</u>	<u>436,592</u>
As at 31st December 2019	<u>484,197</u>	<u>290</u>	<u>484,197</u>

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

11. Debtors	<u>2020</u>	<u>2019</u>
	£	£
Other debtors	2,813	6,272
Prepayments	1,740	1,740
	<u>4,553</u>	<u>8,012</u>

12. Creditors	<u>2020</u>	<u>2019</u>
	£	£
Other creditors	22,711	30,265
Accruals and deferred income	20,287	19,231
	<u>42,998</u>	<u>49,496</u>

13. Fund reconciliation	<u>Opening Balance 01/01/20</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Closing Balance 31/12/20</u>
	£	£	£	£	£
Unrestricted funds					
General funds	496,916	301,527	(237,771)	-	560,672
	<u>496,916</u>	<u>301,527</u>	<u>(237,771)</u>	<u>-</u>	<u>560,672</u>
Restricted funds					
Jumbulance					
Renewal	27,939	68	-	-	28,007
Mohoro Charitable Trust	8,000	-	(8,000)	-	-
	<u>35,939</u>	<u>68</u>	<u>(8,000)</u>	<u>-</u>	<u>28,007</u>
	<u>532,855</u>	<u>301,595</u>	<u>(245,771)</u>	<u>-</u>	<u>588,679</u>

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

13. Fund reconciliation continued - comparative

	Opening Balance 01/01/19 £	Income £	Expenditure £	Transfers £	Closing Balance 31/12/19 £
Unrestricted funds					
General funds	576,739	228,414	(308,237)	-	496,916
	<u>576,739</u>	<u>228,414</u>	<u>(308,237)</u>	<u>-</u>	<u>496,916</u>
Restricted funds					
Jumbulance					
Renewal	27,792	147	-	-	27,939
Mohoro Charitable Trust	8,000	-	-	-	8,000
Other Funds	-	6,710	(6,710)	-	-
	<u>35,792</u>	<u>6,857</u>	<u>(6,710)</u>	<u>-</u>	<u>35,939</u>
	<u>612,531</u>	<u>235,271</u>	<u>(314,947)</u>	<u>-</u>	<u>532,855</u>

Fund descriptions

(a) Unrestricted funds

These are funds that the Trustees are free to use in accordance with the charitable objects.

(b) Restricted funds

(i) The Jumbulance Renewal fund is for the purchase of Jumbulance 4 to replace Jumbulance 2 when it reaches the end of its useful life.

(ii) The Mohoro Charitable Trust fund is to be used towards children/skiing.

(iii) The other funds represent monies received towards the costs of various specific trips taken in the year.

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

14. Analysis of net assets by fund

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>2020</u>
			<u>£</u>
Fixed assets	436,592	-	436,592
Current assets	167,078	28,007	195,085
Current liabilities	(42,998)	-	(42,998)
	<u>560,672</u>	<u>28,007</u>	<u>588,679</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>2019</u>
			<u>£</u>
Fixed assets	484,487	-	484,487
Current assets	61,925	35,939	97,864
Current liabilities	(49,496)	-	(49,496)
	<u>496,916</u>	<u>35,939</u>	<u>532,855</u>

15. Related parties

There were no related party transactions during the year (2019: £nil).

16. Leases

Operating leases – lessee

Total future minimum lease payment under non-cancellable operating leases are as follows:

	<u>2020</u>	<u>2019</u>
	<u>£</u>	<u>£</u>
Not later than one year	2,140	6,420
Later than one and not later than five years	-	-
	<u>2,140</u>	<u>6,420</u>

Operating lease rentals in the year totalled £6,300 (2019: £6,370).

JUMBULANCE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

17. Pensions and other post-retirement benefits

Defined contribution pension plans

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £2,701 (2019: £2,453).

The defined contribution expense and liability is allocated to unrestricted funds and to activities directly undertaken and supports costs based on the role of the employee.

18. Financial instruments

The total interest income for financial assets that are not measured at fair value was £194 (2019: £174).

19. Post balance sheet events

Since the year end the world continues to be affected by the Covid-19 pandemic. This has meant curtailment of trips for the charity's core beneficiaries as they are vulnerable people and also due to government restrictions and measures to combat Covid-19. Lower fare income has been mitigated by the receipt of eligible government grants, a legacy, an NHS contract and reduced expenditure. The financial effect is not expected to impact on the charity's ability to continue as a going concern.