

**TRUSTEES' REPORT AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021**  
**FOR**  
**ROUNABOUT**

Leroy Reid & Co  
Chartered Certified Accountants  
and Statutory Auditors  
299 Northborough Road  
Norbury  
London  
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## **ROUNDABOUT**

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## **ROUNDAABOUT**

### **REFERENCE AND ADMINISTRATIVE DETAILS** **FOR THE YEAR ENDED 31ST MARCH 2021**

<b>TRUSTEES</b>	Mr Rodger Winn Chair Ms Bronwen Kent Treasurer Ms Alison Kelly Mr Mark Stanley Mr David Taylor Minutes Secretary Ms Jane Barron
<b>PRINCIPAL ADDRESS</b>	Cornerstone House 14 Willis Road Croydon CR0 2XX
<b>REGISTERED CHARITY NUMBER</b>	297491
<b>INDEPENDENT EXAMINER</b>	Leroy Reid & Co Chartered Certified Accountants and Statutory Auditors 299 Northborough Road Norbury London SW16 4TR
<b>BANKERS</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

## **ROUNABOUT**

### **TRUSTEES' REPORT** **FOR THE YEAR ENDED 31ST MARCH 2021**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Aims**

The aims of the charity are to:

Provide psychological, educational and artistic benefit to a wide range of disadvantaged people through the use of Dramatherapy.

To preserve and protect the good mental health of the public through the use of Dramatherapy.

##### **Objectives**

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of the activities and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

##### **Mission Statement**

Roundabout's mission statement is '**Turning Lives Around with Dramatherapy**'. In order to do this, we subscribe to our core values: Professional, Effective, Empowering, Supportive and Inclusive.

**Professional:** all our Dramatherapists are HCPC registered which means they are fully qualified, and DBS checked

**Effective:** our statistics and track record show the benefit of our work

**Empowering:** our work is client led, always listening and acknowledging and working from the positive

**Supportive:** we pride ourselves on the level of support we provide for our team, which in turn ensures a high level of support for all our clients

**Inclusive:** we believe dramatherapy is a great way of working therapeutically with all those that need it.

## ROUNABOUT

### TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2021

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Impact**

To achieve our objectives the principal activity of Roundabout is the provision of a dramatherapy service. During the year the Charity ran 42 projects providing weekly dramatherapy sessions to 330 people. This represents a 9% decrease in projects and a 6% decrease in beneficiaries. Remarkably low reductions when the impact of Covid-19 and the lockdowns are considered.

*Since having dramatherapy sessions on Zoom, school have told me that his work has really improved, and he just seems happier. I am so thrilled.*

In all of our projects, the focus is on developing and promoting good mental health and individual personal development. The Charity works closely with group members and partner organisations to ensure that the sessions meet the needs of beneficiaries as fully as possible. Our policy on access to our services is one of inclusion and we work with people of all ages, regardless of personal background, circumstances, faith and gender.

*His confidence has started to grow. He enjoys having dramatherapy in a group and I think this has been important to help him feel like his voice is being heard. He has gone through a lot so it has been vital that he feels he has somewhere he can go to talk about what he is thinking.*

A study for the Children's Commissioner undertaken in July 2020 found clinically significant mental health conditions amongst children had risen by 50% compared to three years earlier. A Young Minds survey in September 2020 showed an increase of 11% in those describing their mental health as poor, whilst 40% had no school counsellor available and almost a quarter said that there was less mental health support in their school than before the pandemic.

*'It has given my child new confidence. She has been braver to speak to people. When we were in the shops the other day, she said to me 'It's OK Mum I can do this.'*

64% of our work is with children aged between 5 and 11, and 18% of beneficiaries are aged 11 to 16. In all, 89% of our services are Children and Young People. 80% of our work with children in this age group is one-to-one work, at least in part, i.e. one dramatherapist working with one child. This method of working reflects the extremely serious nature of the referrals made to dramatherapy. Schools are using our service to provide a meaningful and effective form of therapeutic support for their most vulnerable students, the kind of support which is generally unavailable, to the school or the child, from other resources.

*S has benefited hugely from his time in dramatherapy. Initially S found it difficult to be away from the class group. He would struggle to settle into the sessions and ask to leave. The dramatherapist discussed with me ways to support him with this and I was in awe of how she entered into his world and found the 'hook' to build trust and excitement for dramatherapy time.*

The first lockdown, between March and July 2020, was the most challenging period of the year, and at one point we were not sure if we would be able to support any of our service users, but in fact we worked regularly with 66 children and young people. This took place through phone and video calls, and via email. We made: 220 telephone calls, with a 93% successful contact rate and 200 video calls, with an 83% success rate. We sent 290 emails, 91% of which successfully made contact. We also worked closely with 60 families. We sent nearly 90 letters, cards and packages to care homes, as well as voice cards, voice messages and videos.

*C's sessions with the dramatherapist have helped him to assess his emotions within a safe space. As time has progressed, I have seen a shift in his ability to manage his emotions and integrate with peers. The dramatherapist was also on hand to help when C needed her outside sessions.*

## ROUNABOUT

### TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2021

The King's Fund's Covid-19 recovery and resilience report, based on the findings of experts involved in mitigating the impacts of other major disasters, reported that children need to be considered in their own right. Not only do they feel the impact of a disaster when it happens, but any stress placed on relationships and normal routines, such as housing, job and financial security will also have an impact on the protective environment offered by a family. Indeed, we heard arguments that children's psychosocial wellbeing should be viewed as the single most important indicator of success in recovery.

*It felt good because it helped to take care of my panic attacks. I have talked about them and thought about things I can do to help myself.*

In 2020/21 37% of our service users were from Black, Asian and minority ethnic (BAME) groups. Our service users represent over 25 different categories of need including: autism, physical disability, learning disability, speech and language difficulties, dementia, victims of abuse, family dysfunction, anxiety, Looked After Children, low confidence and self-esteem and being a young carer. 23% of our beneficiaries were on the autistic spectrum. The majority of the clients were within the age range 6 - 18 years and 9% of the clients were adults or older adults. Our projects in 2020/21 took place in 13 different boroughs/local authorities and our beneficiaries were mainly drawn from some of the most deprived areas of Greater London.

For each individual client there are specific intended outcomes, relating to the reasons they were referred to dramatherapy. There are also a number of outcomes we work towards with all our service users. The success of our work is reflected in the percentage of service users who experience these outcomes, as measured through our end of therapy evaluation.

Reasons for referral met: 85%  
Development of a therapeutic alliance: 95%  
Improved peer interaction (for group work): 97%  
Increased communication skills: 88%  
Improved ability to express and explore feelings: 84%  
Increased social interaction (for group work): 90%  
Improved creativity and use of imagination: 87%  
Increased confidence and self-esteem: 76%  
Improved self-advocacy skills: 75%  
Increased spontaneity: 79%

These figures show a slight decrease on our outcomes in previous years, which reflect the difficulties encountered by service users and therapists during the Covid-19 pandemic.

During the year Roundabout's work was delivered with the services of 6 employed members of staff and 25 self-employed Dramatherapists.

## **ROUNDABOUT**

### **TRUSTEES' REPORT** **FOR THE YEAR ENDED 31ST MARCH 2021**

#### **FINANCIAL REVIEW**

##### **Financial position**

Roundabout's Board of Trustees are fully aware of its legal duty to apply income received from grants, donations and other sources to Roundabout's general charitable purposes as soon as is reasonably practicable. It has instructed delegated staff to spend income accordingly. The Trustees note and accept the general principle that the Trustees should maintain reserves, where this is a necessary or prudent measure to provide for the continuing effectiveness of the Charity.

Details of the organisation's financial position for the year are shown on pages 10 and 11 of the financial statements.

##### **Investment policy and objectives**

Roundabout's Investment Policy is formulated as part of the overview of the charity's governance.

Currently, Roundabout has one current account (CAF Cash) and three deposit accounts (CAF, Virgin, Nationwide), to spread risk and ensure the organisation is covered by the FSCS guarantee.

##### **Reserves policy**

The Board of Trustees has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds held by the charity, not otherwise committed or invested in tangible fixed assets, should be equivalent to 3 months of expenditure, plus an adjustment to cover cash flow issues.

The position regarding the use of reserves to meet a shortfall in funding, and the impact that has on Roundabout's financial position, is monitored through monthly financial reviews and at the Trustee Board's quarterly meetings.

In 2020/2021 Roundabout benefited from Full Cost Recovery provision in the grants from Lottery Community Fund, BBC Children in Need, and the Portal Trust, as well as Covid-19 specific funding from the London Funders' Community Response. Successful applications to the City Bridge Trust and the Henry Smith Charity for significant levels of core funding resulted in a much stronger financial position for Roundabout.

Budgeted expenditure for 2021/2022 is £495,000 and therefore the target for reserves is £120,000 in general funds. The reserves are needed to meet the ongoing working requirements of the charity, in the event of a significant drop in funding. This level of reserves will be reviewed annually, as will this policy, to ensure that Roundabout's needs are still being met.

As of 31st March 2021, our general unrestricted funds stood at £214,177. Of this, £120,000 represents our reserves fund and £2,008 is in tangible fixed assets. This means there is a surplus in our general funds of £92,169. In light of the amount in general funds, in 2021/2022 a designated fund lasting for two years has been set aside to create a two-day fixed-term management post, in order to meet demand and address existing shortfalls in capacity. The designated fund is for £36,000.

## **ROUNABOUT**

### **TRUSTEES' REPORT** **FOR THE YEAR ENDED 31ST MARCH 2021**

The additional surplus of £56,000 will be designated for:

1. A Children and Young People's Fund of £25,000, for running Dramatherapy projects with disadvantaged school children.
2. A Vulnerable Adults Fund of £20,000, for running Dramatherapy projects with older adults and adults with learning disabilities.
3. An Information Technology Fund of £6,000.
4. A Covid-19 related Emergency Fund £5,000.

Looking ahead, the trustees are aware that current levels of grant funding for core costs are likely to be significantly reduced in 2024/2025, unless further grant funding can be raised. Due to the inherent difficulty in raising such grants, the Board of Trustees will seek to ensure that Roundabout's general funds remain buoyant.

#### **Funding success and challenges**

During school closures as a result of Covid-19, Roundabout was able to continue working with a significant proportion of clients, both face-to-face and, for the first time, online. Despite our fee income dropping by 33% compared to our projections at the start of the financial year, this was wholly balanced by a 55% increase in income from grants and donations, compared to our initial projections.

Fee income in 2021/22 is looking healthier, as levels of work increased significantly over the first quarter of 2021/2022 and demand continues to be high, particularly from schools.

An important piece of work came from Wandsworth CAMHS - £47,342 for working with children and families who have been referred to CAMHS.

It is always challenging to secure fees for our work with vulnerable adults and this part of Roundabout's service is more heavily dependent on income from fundraising.

In 2021 Roundabout benefited from a number of core and project grants. All of the grants we receive make an important difference to Roundabout's capacity to address unmet needs in potential service users, to the scope and focus of its work, and to the charity's sustainability.

We are profoundly grateful to all the organisations named below:

- BBC Children in Need – £15,939 pa for three years. This is for an after-school project with siblings of children with additional needs.
- Mercers' Charity - £24,800 a year for two years, for working with older adults National Lottery Community Fund - £64,966 per annum for three years, for working with children in schools in four different boroughs
- The Portal Foundation - £10,073 per year for two years, working with children in a school in Westminster
- D'Oyly Carte Charitable Trust - £3,000 for working with older adults
- Surrey Community Foundation - £4,370 for working with children with special needs
- Awards for All - £7,796 for developing Roundabout's website

In addition, Roundabout expanded and upgraded its website, created new resources and materials relating to the lockdowns and the pandemic, and provided crucial specific project work with children and young people in crisis because of the unprecedented circumstances. These initiatives were generously supported through grants distributed by the London Funders' Community Response:

- The Westminster Foundation - £11,664
- Young London Summer and Autumn Activities 2020 - £9,525
- The London Community Fund - £9,906
- The whole Roundabout team rose to the challenge of adapting work practices in response to school and day centre closures with great success.
- We devised ways to work remotely and safely with children and young people.



## **ROUNABOUT**

### **TRUSTEES' REPORT** **FOR THE YEAR ENDED 31ST MARCH 2021**

- Despite the difficulty of working with older adults in the lockdowns, we started two new projects, once restrictions eased and kept in touch with existing clients with care packages that included cards and parcels.
- We also piloted an intergenerational project, Name in the Hat, through which school children sent cards and letters to specific older adults.
- We all became more proficient in working through and with digital media, thanks to the groundwork already laid through supervision processes and keeping the team in touch via regular e-bulletins and social media.
- The team created brilliant new online techniques and tools, providing much, much needed support to hundreds of vulnerable individuals.
- The management and admin teams worked flat out, supporting the drama therapists, ensuring Roundabout met the necessary protocols, identifying and securing appropriate funding, and keeping everyone up to date with the rapidly evolving situation.
- Our new website blossomed with a range of creative and thoughtful free resources, specifically aimed at helping people through unprecedented times, many of them created by the team or donated by supporters.
- These included a range of stories, such as Roundabout-A-Story and a large number of stories which were recorded for the website by Roundabout's supporters.
- In July 2020 (compared to July 2019) 77% of our website visitors were new and more than three times as many pages were viewed.
- Time spent on the website had gone up from 1.5 minutes on average, to 4 minutes.
- The publication, by Routledge, of 'Child Agency and Voice in Therapy New Ways of Working in the Arts Therapies'
- We were impressed by and grateful for the generosity, flexibility and understanding of our funders, old and new.
- The Roundabout team and various supporters helped enormously through fundraising efforts such as the 2.6 Challenge, and Bahman Farazmad and riding his exercise bicycle the equivalent of Land's End to John O'Groats's, and back again, without leaving his living room.
- We paid for a Trauma Training course, run by Beacon House, which was completed by over 20 of our Dramatherapists.
- To help maintain morale, we all enjoyed getting together on Zoom for a series of social events.

#### **Going Concern**

The Charity's trustees have taken steps to consider the impact that the COVID-19 situation may have on the Charity and consider that the charity has adequate resource and sufficient sources of funds available for the foreseeable future. Therefore, the trustees believe that it is appropriate for this reason to continue to adopt the going concern basis in preparing the financial statements for the year ended 31 March 2021.

#### **CASE STUDY OF OUR WORK**

In September 2020, we started on our third year of funding from BBC Children in Need, working with children who have a sibling on the autistic spectrum. We have worked with around 45 children over the course of the project, and have seen how a relatively short course of weekly Dramatherapy sessions has given them the opportunity to open up about their experiences of living with someone with autism, to share ideas on how to cope, and to have fun and make friends. Here are two examples of how the project helped. The names and any identifying details have been changed to protect client confidentiality.

Jack is 8 years old. He is the middle child of 3, with an older brother with a diagnosis of autism and a younger sister. Jack was interested in stories and in words and could be very thoughtful towards his peers, but initially his level of focus and attention seemed to fluctuate in sessions. Creative activities grounded him and helped him focus, as did making up a group story with drawings. The regulating effect seemed particularly marked when the session involved a physical activity.

As the weeks went on, he managed to engage particularly well with making a chatterbox online and sharing difficult emotions to write on it. He offered insights to other children and thoughtful advice on how to cope with an autistic sibling who wants your attention. He initiated a group discussion on what autism is and how it can manifest itself. He expressed some of the more difficult challenges with his sibling around control and power and explored issues around bullying and being bullied at school. He was a playful, sometimes insightful, group member, and began to relax what seemed a habitual, highly energised, jokey mode of engaging with others.

## **ROUNABOUT**

### **TRUSTEES' REPORT** **FOR THE YEAR ENDED 31ST MARCH 2021**

Jack said that, 'Dramatherapy was great. I'm sad it's ending. I particularly like the calming down so I can calm myself down with siblings.'

#### **FUTURE PLANS**

##### **Looking ahead to 2021/2022**

As we begin the financial year, April 2021 to March 2022, there is still a great sense of uncertainty about how we will be able to work, and where. What can be predicted is that we will see a considerable financial impact on the whole economy, and that this will create challenges for Roundabout in the years to come. We can also be sure that the extent and severity of needs of the people we currently support, and those we will be asked to support, will remain high.

To help support Roundabout's viability and sustainability, there will be two major changes in the coming year.

- The creation of a new management post, that of Children and Young People's Co-ordinator, in order to free up capacity within existing management posts, and support development of our work in this area.
- Moving to a new office in Sutton, which offers greater flexibility and lower costs.

Alongside these changes, we will continue:

- Running core activities from home where necessary
- Devising dramatherapy methodologies specific to current needs
- Securing additional funding
- Assessing the long-term potential of all our projects and their funding
- Supporting the wider team

We will also:

- Convene ad hoc meetings of the Trustee Board as required
- Maintain the scope and resources of our website

Alongside this, we hope to:

- Write up and publish papers based on the Shine A Light on Autism project.

## **ROUNABOUT**

### **TRUSTEES' REPORT** **FOR THE YEAR ENDED 31ST MARCH 2021**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Charity constitution**

The Charity was founded in November 1985 and became a registered charity, number 297491, under a Declaration of Trust in July 1987. The Declaration of Trust established the Charity's aim and objectives and its governing framework.

##### **Recruitment and appointment of new trustees**

Recruitment to the Board of Trustees is based on the identified needs within the Board of Trustees and the replacement of any retiring trustee. Appointment is made by a resolution of Trustees and retirement is made in writing to the Board of Trustees, which is recorded in the minutes. Roundabout works with a range of client groups and whilst it is impossible to reflect that diversity in full, the Board of Trustees endeavour to ensure that the interest and needs of the different groups are supported within the Board of Trustees. The Trustees represent an important pool of management, financial and therapeutic experience and understanding.

## **ROUNABOUT**

### **TRUSTEES' REPORT** **FOR THE YEAR ENDED 31ST MARCH 2021**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Organisational networking**

The Charity's relationships with the centres which host Roundabout's projects are crucial. Centres include nursery, primary and secondary schools, day centres and residential homes. Our Dramatherapists liaise closely with workers at the centres, maintaining a continuity of information about the group members and the progress of the projects.

In 2020/21 the importance of these close relationships was demonstrated more clearly than ever, as members of the team found new ways to liaise with each other, with schools, with parents and carers, and with the wider professional communities supporting vulnerable individuals, in the midst of the challenges of lockdown.

It was also encouraging to witness the development of much stronger and closer working relationships with parents and carers during this period.

Many of the centres where we work provide an important financial contribution to the Charity through the payment of fees. Some centres pay for a project in full, some pay a nominal contribution, and many pay a proportion of the costs, as Roundabout responds both to needs and to available resources.

Roundabout works with a number of professional organisations and institutions. It values the network of relationships it has created, including close ties with three of the main training bodies in London - the Royal Central School of Speech Drama, Roehampton University, and Anglia Ruskin University.

##### **Decision making**

Roundabout's trustees meet quarterly and are responsible for the strategic direction and policy of the Charity. The trustees' combined expertise supplements and supports the input of the staff team into Roundabout's management and has overall lead for co-founder's strategy development. The day-to-day management is delegated to Roundabout's / co Chief Executive Officers. They work with the North London Co-ordinator, as a Senior Management Team, which will be augmented in 2021 by the Children and Young People's Co-ordinator. Administrative support is provided by three part time members of staff.

The staff team works alongside a number of self-employed Dramatherapists, depending on the size of Roundabout's work programme and the requirements of the timetable.

##### **User Involvement**

Feedback on Roundabout's services is collected from clients on a regular basis and used to inform the development of service provision. User involvement is a vital part of Roundabouts Dramatherapy, and of the development as a charity.

##### **Induction and training of new trustees**

Roundabout has a comprehensive Trustee induction policy, which includes in-depth written information on the charity, its history, activities and finances, information on the role of Trustees, meetings with members of the Roundabout staff team and the opportunity to attend a Roundabout Dramatherapy session, where appropriate. In addition, Trustees are encouraged to access suitable training on the duties inherent in their function.

##### **Risk management**

The Trustees have conducted a review of the major risks to which the charity is exposed. The risk register is updated annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers and clients.

## ROUNDABOUT

### TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2021

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Trustees Responsibility Statement**

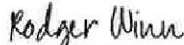
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed requires the Trustees to prepare financial statements of each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 16/11/2021 and signed on its behalf by:

DocuSigned by:  
  
E5839820821B4D7

Mr Rodger Winn - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ROUNABOUT**

**Independent examiner's report to the trustees of Roundabout**

I report to the charity trustees on my examination of the accounts of Roundabout (the Trust) for the year ended 31st March 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Association of Chartered Certified Accountants which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

E Okai

Ebenezer Okai (BSc), FCCA  
Association of Chartered Certified Accountants  
Leroy Reid & Co  
Chartered Certified Accountants  
and Statutory Auditors  
299 Northborough Road  
Norbury  
London  
SW16 4TR

Date: 16/12/2021

# ROUNDABOUT

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Grants, donations and legacies	2	41,522	272,592	314,114	181,985
<b>Charitable activities</b>					
Charitable activities	4	172,247	-	172,247	242,637
Investment income	3	264	-	264	370
Other income		<u>1,943</u>	<u>-</u>	<u>1,943</u>	<u>5,336</u>
<b>Total</b>		215,976	272,592	488,568	430,328
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Raising donations and legacies	5	<u>4,936</u>	<u>-</u>	<u>4,936</u>	<u>4,264</u>
		4,936	-	4,936	4,264
<b>Charitable activities</b>					
Charitable activities	6	<u>120,982</u>	<u>276,592</u>	<u>397,574</u>	<u>422,418</u>
<b>Total</b>		<u>125,918</u>	<u>276,592</u>	<u>402,510</u>	<u>426,682</u>
<b>NET INCOME/(EXPENDITURE)</b>		90,058	(4,000)	86,058	3,646
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>124,119</u>	<u>3,000</u>	<u>127,119</u>	<u>123,473</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>214,177</u>	<u>(1,000)</u>	<u>213,177</u>	<u>127,119</u>

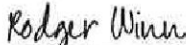
The notes form part of these financial statements

**ROUNDABOUT**

**STATEMENT OF FINANCIAL POSITION**  
**31ST MARCH 2021**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	11	2,008	2,363
<b>CURRENT ASSETS</b>			
Debtors	12	45,586	54,127
Cash at bank and in hand		<u>219,451</u>	<u>156,451</u>
		265,037	210,578
<b>CREDITORS</b>			
Amounts falling due within one year	13	(53,868)	(85,822)
		<u>211,169</u>	<u>124,756</u>
<b>NET CURRENT ASSETS</b>			
		<u>213,177</u>	<u>127,119</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>213,177</u>	<u>127,119</u>
<b>NET ASSETS</b>			
		<u>213,177</u>	<u>127,119</u>
<b>FUNDS</b>	15		
Unrestricted funds		214,177	124,119
Restricted funds		<u>(1,000)</u>	<u>3,000</u>
<b>TOTAL FUNDS</b>		<u>213,177</u>	<u>127,119</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16/11/2021 and were signed on its behalf by:

DocuSigned by:  
  
E5839820821B4D7

Mr Rodger Winn - Trustee

The notes form part of these financial statements



**ROUNDABOUT**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	17	<u>62,736</u>	<u>25,278</u>
Net cash provided by operating activities		<u>62,736</u>	<u>25,278</u>
 <b>Cash flows from investing activities</b>			
Interest received		<u>264</u>	<u>370</u>
Net cash provided by investing activities		<u>264</u>	<u>370</u>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		63,000	25,648
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>156,451</u>	<u>130,803</u>
 <b>Cash and cash equivalents at the end of the reporting period</b>		<u>219,451</u>	<u>156,451</u>

The notes form part of these financial statements

## **ROUNDABOUT**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31ST MARCH 2021**

#### **1. ACCOUNTING POLICIES**

##### **BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

##### **EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

##### **TANGIBLE FIXED ASSETS**

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

Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance

##### **TAXATION**

The charity is exempt from tax on its charitable activities.

##### **FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

##### **PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

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

## ROUNABOUT

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2021

#### 2. GRANTS, DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Donations	41,522	-	41,522	18,550
City Bridge Trust	-	19,400	19,400	-
The James Trust	-	-	-	4,465
The D'Oyly Carte Charitable Trust	-	3,000	3,000	-
Sir John Cass's Foundation	-	10,073	10,073	10,073
NLCF Emergency Fund	-	25,230	25,230	-
The British Association of Dramatherapists (BADth)	-	-	-	7,500
BBC Children in Need	-	17,263	17,263	15,937
St James's Place Charity Foundation	-	-	-	2,900
Awards for All	-	5,750	5,750	2,046
Mercers' Company	-	24,801	24,801	24,801
National Lottery Community Fund	-	61,132	61,132	65,366
Arsenal Foundation/Gunners Fund	-	-	-	2,500
Community Foundation for Surrey	-	1,174	1,174	3,196
Wandsworth Roundabout Waiting	-	24,871	24,871	23,671
Tesco's Bag of Help	-	-	-	980
Barnardos: See, Hear, Respond	-	17,280	17,280	-
Westminster Foundation	-	11,664	11,664	-
Young London 2020	-	9,048	9,048	-
London Community Foundation	-	9,906	9,906	-
Henry Smith Charity	-	32,000	32,000	-
	<u>41,522</u>	<u>272,592</u>	<u>314,114</u>	<u>181,985</u>

Wandsworth Roundabout Waiting, Westminster Foundation and Young London 2020 grants received were in respond to Covid-19 London Community Responds Funds

#### 3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Deposit account interest	<u>264</u>	<u>-</u>	<u>264</u>	<u>370</u>

# ROUNDAABOUT

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2021

### 4. INCOME FROM CHARITABLE ACTIVITIES

		2021	2020
	Activity	£	£
Service fees	Charitable activities	<u>172,247</u>	<u>242,637</u>

### 5. RAISING DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Staff costs	4,000	-	4,000	4,000
Fundraising costs	<u>936</u>	<u>-</u>	<u>936</u>	<u>264</u>
	<u>4,936</u>	<u>-</u>	<u>4,936</u>	<u>4,264</u>

### 6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Charitable activities	<u>394,571</u>	<u>3,003</u>	<u>397,574</u>

### 7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	143,644	136,308
Rent and rates	9,495	9,925
Insurance	1,602	1,432
Telephone	836	608
Printing, Postage and stationery	853	840
Sundries	1,800	207
Freelance contractors	213,711	245,589
Conference expenses	-	4,183
Travelling and motor expenses	-	199
Professional fees	335	368
Training costs	1,765	1,897
Staff welfare	455	280
Supervision cost	1,440	1,170
Licence and membership fees	940	757
Bank charges	72	80
Equipment and IT costs	7,939	2,549
Books & Publications	13	71
Support Staff Costs	1,047	1,284
Research costs	8,269	11,251
Depreciation	<u>355</u>	<u>417</u>
	<u>394,571</u>	<u>419,415</u>

# **ROUNDAABOUT**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31ST MARCH 2021**

### **8. SUPPORT COSTS**

	<b>Governance costs</b>
	<b>£</b>
Charitable activities	<u>3,003</u>

### **9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

#### **TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

### **10. STAFF COSTS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	134,292	127,156
Social security costs	7,239	7,403
Other pension costs	<u>6,113</u>	<u>5,749</u>
	<u>147,644</u>	<u>140,308</u>

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

	<b>2021</b>	<b>2020</b>
Management and administration	3	3
Direct charitable activities	<u>3</u>	<u>3</u>
	<u>6</u>	<u>6</u>

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

### **11. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery</b>	<b>Fixtures and fittings</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>COST</b>			
At 1st April 2020 and 31st March 2021	<u>19,115</u>	<u>2,093</u>	<u>21,208</u>
<b>DEPRECIATION</b>			
At 1st April 2020	16,897	1,948	18,845
Charge for year	<u>333</u>	<u>22</u>	<u>355</u>
At 31st March 2021	<u>17,230</u>	<u>1,970</u>	<u>19,200</u>
<b>NET BOOK VALUE</b>			
At 31st March 2021	<u>1,885</u>	<u>123</u>	<u>2,008</u>
At 31st March 2020	<u>2,218</u>	<u>145</u>	<u>2,363</u>

# **ROUNDAABOUT**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31ST MARCH 2021**

### **12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade debtors	43,484	52,305
Accrued Income	1,980	980
Prepayments	122	842
	<u>45,586</u>	<u>54,127</u>

### **13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Social security and other taxes	2,567	3,153
Other creditors	27,012	30,226
Pensions	98	98
Accrued expenses	2,500	2,500
Deferred income	21,691	49,845
	<u>53,868</u>	<u>85,822</u>

The £21,691 Deferred Income represents the BBC Children in Need £3,984, David Solomon's Trust £1,000 Doyle Carte £3,000, NLCF Emergency Fund £3,634 and Sir John Cass £10,073 funds received in 2020/21. These funds have not yet been utilised and will be used in 2021/22.

### **14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
Fixed assets	2,008	-	2,008	2,363
Current assets	244,346	20,691	265,037	210,578
Current liabilities	(32,177)	(21,691)	(53,868)	(85,822)
	<u>214,177</u>	<u>(1,000)</u>	<u>213,177</u>	<u>127,119</u>

### **15. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	124,119	90,058	214,177
<b>Restricted funds</b>			
Restricted fund	3,000	(4,000)	(1,000)
<b>TOTAL FUNDS</b>	<u>127,119</u>	<u>86,058</u>	<u>213,177</u>

# **ROUNDAABOUT**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31ST MARCH 2021**

### **15. MOVEMENT IN FUNDS - continued**

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	215,976	(125,918)	90,058
<b>Restricted funds</b>			
Restricted fund	272,592	(276,592)	(4,000)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>488,568</u></b>	<b><u>(402,510)</u></b>	<b><u>86,058</u></b>

### **Comparatives for movement in funds**

	<b>At 1.4.19 £</b>	<b>Net movement in funds £</b>	<b>At 31.3.20 £</b>
<b>Unrestricted funds</b>			
General fund	123,473	646	124,119
<b>Restricted funds</b>			
Restricted fund	-	3,000	3,000
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>123,473</u></b>	<b><u>3,646</u></b>	<b><u>127,119</u></b>

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	266,893	(266,247)	646
<b>Restricted funds</b>			
Restricted fund	163,435	(160,435)	3,000
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>430,328</u></b>	<b><u>(426,682)</u></b>	<b><u>3,646</u></b>

## ROUNDAABOUT

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2021

#### 15. MOVEMENT IN FUNDS - continued

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	123,473	90,704	214,177
<b>Restricted funds</b>			
Restricted fund	-	(1,000)	(1,000)
<b>TOTAL FUNDS</b>	<u>123,473</u>	<u>89,704</u>	<u>213,177</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	482,869	(392,165)	90,704
<b>Restricted funds</b>			
Restricted fund	436,027	(437,027)	(1,000)
<b>TOTAL FUNDS</b>	<u>918,896</u>	<u>(829,192)</u>	<u>89,704</u>

#### 16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2021.

#### 17. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the reporting period (as per the Statement of financial activities)	86,058	3,646
<b>Adjustments for:</b>		
Depreciation charges	355	417
Interest received	(264)	(370)
Decrease/(increase) in debtors	8,541	(13,392)
(Decrease)/increase in creditors	<u>(31,954)</u>	<u>34,977</u>
<b>Net cash provided by operations</b>	<u>62,736</u>	<u>25,278</u>



## ROUNDAABOUT

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2021

#### **18.. ANALYSIS OF CHANGES IN NET FUNDS**

	<b>At 1.4.20</b>	<b>Cash flow</b>	<b>At 31.3.21</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank and in hand	<u>156,451</u>	<u>63,000</u>	<u>219,451</u>
	<u>156,451</u>	<u>63,000</u>	<u>219,451</u>
<b>Total</b>	<u>156,451</u>	<u>63,000</u>	<u>219,451</u>

#### **19. GOING CONCERN**

The Charity's trustees have taken steps to consider the impact that the COVID-19 situation may have on the Charity and consider that the charity has adequate resource and sufficient sources of funds available for the foreseeable future. Therefore, the trustees believe that it is appropriate for this reason to continue to adopt the going concern basis in preparing the financial statements for the year ended 31 March 2021.

## ROUNDAABOUT

### DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2021

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Grants, donations and legacies</b>				
Donations	41,522	-	41,522	18,550
City Bridge Trust	-	19,400	19,400	-
The James Trust	-	-	-	4,465
The D'Oyly Carte Charitable Trust	-	3,000	3,000	-
Sir John Cass's Foundation	-	10,073	10,073	10,073
NLCF Emergency Fund	-	25,230	25,230	-
The British Association of Dramatherapists (BADth)	-	-	-	7,500
BBC Children in Need	-	17,263	17,263	15,937
St James's Place Charity Foundation	-	-	-	2,900
Awards for All	-	5,750	5,750	2,046
Mercers' Company	-	24,801	24,801	24,801
National Lottery Community Fund	-	61,132	61,132	65,366
Arsenal Foundation/Gunners Fund	-	-	-	2,500
Community Foundation for Surrey	-	1,174	1,174	3,196
Wandsworth Roundabout Waiting	-	24,871	24,871	23,671
Tesco's Bag of Help	-	-	-	980
Barnardos: See, Hear, Respond	-	17,280	17,280	-
Westminster Foundation	-	11,664	11,664	-
Young London 2020	-	9,048	9,048	-
London Community Foundation	-	9,906	9,906	-
Henry Smith Charity	-	32,000	32,000	-
	41,522	272,592	314,114	181,985
<b>Investment income</b>				
Deposit account interest	264	-	264	370
<b>Charitable activities</b>				
Service fees	172,247	-	172,247	242,637
<b>Other income</b>				
Other Income	1,943	-	1,943	5,336
<b>Total incoming resources</b>	215,976	272,592	488,568	430,328
<b>EXPENDITURE</b>				
<b>Raising donations and legacies</b>				
Wages	4,000	-	4,000	4,000
Fundraising costs	936	-	936	264
	4,936	-	4,936	4,264

This page does not form part of the statutory financial statements

# ROUNDAABOUT

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2021

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Raising donations and legacies</b>				
<b>Charitable activities</b>				
Wages	69,378	60,914	130,292	123,156
Social security	7,239	-	7,239	7,403
Pensions	6,113	-	6,113	5,749
Rent and rates	9,495	-	9,495	9,925
Insurance	1,602	-	1,602	1,432
Telephone	836	-	836	608
Printing, Postage and stationery	853	-	853	840
Sundries	1,800	-	1,800	207
Freelance contractors	14,241	199,470	213,711	245,589
Conference expenses	-	-	-	4,183
Travelling and motor expenses	-	-	-	199
Professional fees	335	-	335	368
Training costs	1,765	-	1,765	1,897
Staff welfare	455	-	455	280
Supervision cost	1,440	-	1,440	1,170
Licence and membership fees	940	-	940	757
Bank charges	72	-	72	80
Equipment and IT costs	-	7,939	7,939	2,549
Books & Publications	13	-	13	71
Support Staff Costs	1,047	-	1,047	1,284
Research costs	-	8,269	8,269	11,251
Depreciation of tangible fixed assets	355	-	355	417
	117,979	276,592	394,571	419,415
<b>Support costs</b>				
<b>Governance costs</b>				
Examiners fees	2,500	-	2,500	2,500
Payroll fees	503	-	503	503
	3,003	-	3,003	3,003
Total resources expended	125,918	276,592	402,510	426,682
<b>Net income</b>	90,058	(4,000)	86,058	3,646

This page does not form part of the statutory financial statements