

TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024
FOR
ROUNDAABOUT

Leroy Reid & Co
Chartered Certified Accountants
and Statutory Auditors
299 Northborough Road
Norbury
London
SW16 4TR

ROUNDABOUT

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ROUNDABOUT

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31ST MARCH 2024

TRUSTEES

Mr Rodger Winn Chair
Ms Bronwen Kent Treasurer
Mr Mark Stanley
Mr David Taylor Minutes Secretary
Ms Jane Barron
Ms Roya Dooman

PRINCIPAL ADDRESS

143 Cheam Road
Cheam
Sutton
Surrey
SM1 2BP

**REGISTERED CHARITY
NUMBER**

297491

INDEPENDENT EXAMINER

Leroy Reid & Co
Chartered Certified Accountants
and Statutory Auditors
299 Northborough Road
Norbury
London
SW16 4TR

BANKERS

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

ROUNDABOUT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31st March 2024. 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.

Student feedback: 'You listen to me here, I can get help with my feelings and have fun too.'

ROUNDABOUT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Impact

Roundabout is dedicated to transforming the lives of vulnerable people of all ages through Dramatherapy. We work with children and young people, adults and older people, across London. Everyone who delivers our sessions is a professional dramatherapist, qualified to masters level, clinically supervised and DBS checked.

Using the arts-based, multi-discipline methodology of Dramatherapy allows us to engage with the issues experienced by vulnerable individuals in less direct, more accessible, ways. Our creative Dramatherapy approach helps beneficiaries develop new understanding about their complex, multifaceted problems. The results are social and interpersonal.

Roundabout's Dramatherapy projects aim to enhance mental health, and generate improvements in coping strategies, anxiety levels, self-expression and confidence. They develop clients' communication skills, help them build trusting relationships and enable them to cope better with society and change.

During our 39 years as a charity, we have seen the demand for our service constantly grow. Most of our work is with schools, reflecting the reality of the widely-reported crisis in the mental health of children and young people.

30% of the children and young people we work with are on the autism spectrum.
Recent research by the National Autistic Society shows:

- Only 26% of children and young people with autism feel happy at school
- 70% of people with autism experience mental health problems

Research by the Children's Society has shown that early years support reduces pressure on the NHS.

This is a serious crisis, and there simply isn't the existing support available in schools and for individuals to meet it. However, experience and evaluation shows that Roundabout's Dramatherapy projects can help depressed, traumatized, disengaged and anxious children and young people.

Impact of Roundabout's work with children and young people	% of clients showing significant change
Dramatherapy sessions meeting the reason for referral	80%
Establishment of an effective working relationship with the dramatherapist	94%
Increased peer interaction (in group work)	85%
Improved communication skills	87%
Increased ability to express and explore feelings	84%
Improved use of creativity and imagination	85%
Increased confidence and self-esteem	77%
Improved self-regulation	77%
Increased engagement	93%

We also work in care homes, with older adults and adults with learning disabilities. There is a significant unmet need for mental health support amongst these groups, but rarely the funding to support the kind of help they need.

The Mental Health Foundation reports that: "Depression affects around 22% of men and 28% of women aged 65 years and over, yet it is estimated that 85% of older people with depression receive no help at all from the NHS."

Age UK reports: "One in four older people (25%) report feeling it is more difficult for older people to discuss mental health issues than it is for younger people. The reasons they give for this include society not recognising depression or anxiety as health conditions when they were growing up, and depression and anxiety historically being seen as weaknesses."

Research by organisations such as Arts Professional and Modern shows how creative activities improve mental health and quality of life for older adults. Roundabout's Dramatherapy provides a safe and effective approach, which is tailor-made to the needs of each individual.

ROUNDABOUT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2024

Impact of Roundabout's work with Vulnerable Adults	% of clients showing significant change
Dramatherapy sessions meeting the reason for referral	94%
Establishment of an effective working relationship with the dramatherapist	100%
Increased peer interaction (in group work)	94%
Improved communication skills	91%
Increased ability to express and explore feelings	83%
Improved use of creativity and imagination	88%
Increased confidence and self-esteem	88%
Improved self-regulation	72%
Increased engagement	85%

Teacher Feed-back: 'During the sessions M is given the time, space and individual attention he needs to talk about how he feels and why in a safe environment. As M finds expressing his feelings challenging finding a way for him to do this has greatly supported M in his emotional development. His confidence and self esteem are growing as a result.'

What We Do

Roundabout uses drama as a therapeutic tool to engage with disadvantaged people of all ages and all abilities, generating improvements which are genuine, long-lasting and sustainable. In our Dramatherapy sessions, we engage with people by reflecting back to them how they express themselves, building communication bridges. We tell and create stories with our service users, because looking at difficult experiences through an oblique, theatre-based approach helps people safely come to terms with traumas. We act out these stories to explore coping strategies and to discover opportunities for change. And we use them to build friendships between people who are isolated.

2023 was an extraordinary year for Roundabout, with significant increases in the number of people we worked with and the number of projects we facilitated.

In 2023; we:

- Ran 59 weekly projects - an increase of 28% on the previous year
- Worked in 13 different local authorities
- Worked with 478 individuals (a 24% increase)
- Facilitated 7,809 sessions (a 25% increase)
- Developed partnerships with 40 primary schools, 14 secondary schools, and 5 care homes.

Between 2019 (pre-pandemic) and 2023, the number of children and young people we work with annually increased by 58%, and the number of schools we work in each year almost doubled.

We worked with a huge range of needs. 100% of the people we worked with were affected by one or more of the difficulties listed below.

DIAGNOSIS	CIRCUMSTANCES	CONCERN
ADHD	Abuse: combination	Anxiety
Attachment Disorder	Abuse: physical	Aggressive behaviour
Autism	Abuse: neglect	Anger issues
Autism and ADHD (AuDHD)	Abuse: sexual	Bullying
Autism and learning disabilities	Adoption	Different behaviour school/home
Complex needs	Bereavement	Emotional Behavioural Difficulties
Dementia/Alzheimers	Child Protection (other)	Isolation/withdrawn
Depression	Domestic violence	Obsessive Behaviours
Developmental trauma	Family dysfunction/break up	Peer relationships
	General concern round welfare	Poor social skills

ROUNDABOUT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2024

Learning disabilities	Looked After Child	School refuser
Mental health issues	Sibling issues	Self-confidence/self-esteem
Medical illness	Substance misuse (parent)	Self-harm
Physical disability	Transition/change	Social anxiety
Selective mutism	Young carer	Struggling in classroom
Speech and Language difficulties		Suicidal thoughts

During the course of our projects we regularly liaised with parents, class teachers, Special Educational Needs Co-ordinators, support staff and carers. We also worked with family social workers, educational psychologists, Child and Adolescent Mental Health Services (CAMHS). We were commissioned by Wandsworth CAMHS and Merton CAMHS, to provide several days of support in each of their boroughs for children and young people who were unable to access direct help through CAMHS.

What we achieved

Individual aims for each service user are identified through consultation between the service user, the dramatherapist, and parents/carers and supporting staff. In addition, there are a number of key aims for all of our work.

In a Roundabout project with older adults, each group member came to all of the sessions offered.

We assess the impact of our work through evaluating the degree to which the Dramatherapy sessions meet the individual aims and core aims for each service user. In 2023, our analysis shows that the following percentage of clients achieved a significant or large amount of change in the following outcomes:

Impact of Roundabout's work with All Service Users	% of clients showing significant change
Dramatherapy sessions meeting the reason for referral	80%
Establishment of an effective working relationship with the dramatherapist	94%
Increased peer interaction (in group work)	85%
Improved communication skills	87%
Increased ability to express and explore feelings	83%
Improved use of creativity and imagination	84%
Increased confidence and self-esteem	78%
Improved self-regulation	77%
Increased engagement	93%

Older Adult feed-back: "I really appreciate these meetings and they make me think a bit about things I haven't thought about."

In 2023 we trialled a new way of evaluating our work with older adults. The results showed:

Number in group: 6 Number of weeks: 19

NUMBER OF CLIENTS SHOWING POSITIVE CHANGE OVER COURSE OF WHOLE PROJECT in:

Social interaction and communication with peers:	83%
Connections and communications with staff:	67%
Awareness of, and ability to express, needs, feelings and wishes:	67%
Creative engagement and focus:	67%
Anxiety levels:	
Adjusted to reflect only the clients with initially high anxiety levels:	100%

These results show that we are having a beneficial impact on our older adult service users across a wide spectrum of fundamental daily life, and is clear evidence that we are improving the quality of life for very vulnerable individuals.

ROUNDABOUT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2024

The Longer-Term Difference We Made

Teacher feed-back: "Tanya has grown in confidence from her sessions. [Dramatherapy] has allowed her to show her true self, including around others. As a result, others see her confidence and she hides away less in class. She will talk about what makes her anxious and she manages to face challenges."

Roundabout usually works with individuals and groups over a period of months, sometimes as much as a year, or longer. We do this because we work with people who are affected by serious, and often multiple, challenges. Achieving real change takes time, and because we normally have that time, our work is effective.

Longer term work also enables us to develop effective relationships with schools and care homes, and to develop constructive dialogues with the important people in a service user's life.

We do not have the resources to conduct follow up evaluations on our service users, but we know from the work in the sessions and the feed-back from the beneficiaries, and from parents/carers and staff, that the impact of the Dramatherapy sessions can be seen in the family, the classroom and the care setting.

Student feed-back: 'I can talk to others about my problems.'

Parent feed-back: "It's given him the opportunity to talk and share his feelings and emotions in an engaging way. As a family, dramatherapy has been the facilitator/advocate of strengthening the bonds of communication between us."

Teacher feed-back: "Pritti is more confident in herself since the start of the year. She is also less tired in school and less anxious."

In 2023, we monitored attendance levels for Dramatherapy in a multi-based project commissioned by Wandsworth CAMHS. The results were very good throughout the year, with an 88% attendance for individual Dramatherapy and 82% attendance for group. This is impressive, given that it meant high levels of attendance for Dramatherapy reflected high levels of attendance at school. Even more so, in light of the fact that 50% of the sessions involved parents, guardians or carers bringing their children from other schools during the school day to attend their therapy, with the adult having to wait in or near the host school for the duration of the therapy session, in order to take them back to their own schools or home after therapy had ended.

Case Study - Children:

Roundabout worked with a primary-aged child with a serious medical diagnosis. He had been brought to England for treatment, far from family, friends and everything he knew. He was referred to Dramatherapy because he was having difficulties adjusting to his new circumstances and showing signs of depression. The Dramatherapy intervention made a significant and crucial impact. His teacher said it had helped 'very much', and added:

"Homa's confidence and self-belief have grown greatly as his sessions with the dramatherapist progressed. He has become more confident in class, raising his hand and sharing his ideas. He is also integrating more with his peers. Homa's communication skills have improved; he is able to discuss more easily things that are a problem and are bothering him. He is also more comfortable having general discussions. He is keener to be part of the conversations academically. Homa is making great progress and this is further helping to boost his confidence. I have noticed that Homa's drive to succeed has hugely improved."

Case Study - Older Adults:

Tony was a new resident and during a first meeting with him he was adamant that Dramatherapy was not for him and he did not plan to stay in the Home for long. After a period of settling in and seeing us come weekly, he decided to join us and attended every session thereafter. He was initially referred due to losing his home and independence in the community, in the context of a dementia diagnosis, in the hope that Roundabout could support his integration with peers. He was very reflective and spoke openly of his strong emotional connections regarding themes of love and loss. He demonstrated his capacity to listen to others and share empathy and appeared to embrace the sessions absolutely. He said, 'Thank you for listening, I don't talk about this stuff a lot but you're all so patient with me, I'm in the right company.'

ROUNDABOUT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2024

HIGHLIGHTS OF 2023/2024

- Managing retirement of key staff member, Roundabout's Lead Dramatherapist and North London Co-ordinator, Susan Crockford
- Completing first part of piloting a new management role in Roundabout, our Children and Young People's Lead (CYPL)
- Recruiting Sonia Barrachina to replace Brenna Baker as our CYPL
- Attending the European Federation of Dramatherapy and World Alliance of Dramatherapy conference in the Netherlands. The theme of the conference was 'Imagine'. Three of Roundabout's team attended, and presented a workshop on working with older adults in the UK.
- Migrating Roundabout's systems to Microsoft 365
- Raising a grant from the Clothworkers' Foundation to help finance the migration to Microsoft 365
- Increasing the number of children and young people we work with by nearly 30% compared to 2022.
- Being recommissioned by CAMHS Merton for 2 more years and CAMHS Wandsworth for further year
- Being awarded a new commission by the SW London NHS Trust for working with children with Emotionally Based School Avoidance (EBSA).
- Cheering on Roundabout's supporters as they ran a virtual Marathon and raised £5,443 for Roundabout
- And big cheers for Reece, our Young Fundraiser, who raised £750 completing the Wolf Run in June 2023

FINANCIAL REVIEW

Financial Review

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.

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 two deposit accounts (Virgin, Nationwide), to spread risk and ensure the organisation is covered by the FSCS guarantee.

ROUNABOUT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2024

FINANCIAL REVIEW

Reserves policy and use of unrestricted funds

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.

At the end of 2023/2024, our general unrestricted funds stood at £207,306 (2023: £204,706). Of this, £120,000 represented our reserves fund and £1,233 (2023:£1,451) was in fixed assets. This meant that there was a surplus in our general funds of £86,073 (2023: £83,255). This was in line with our expectations concerning reserves over the last few years, during which time Roundabout was able to create a designated fund for a Children and Young People's Co-ordinator. This was to help Roundabout meet demand and address existing shortfalls in capacity. The designated fund was for £36,000 per annum for two years.

Over the last few years, we have also used surplus to:

1. Completing or extending periods of work in 6 schools
2. Working in three residential centres for older adults
Trial a number of new approaches to evaluation in the centres supported through the Roundabout Designated
3. Funds.

Looking ahead, the trustees are aware that current levels of grant funding for core costs are likely to be significantly reduced in 2024/2025. Due to the inherent difficulty in raising such grants, the Board of Trustees' decided that Roundabout should seek to ensure that its general funds and reserves remained at a suitable level to meet this need.

Funding - success and challenges

In 2023/24, fee income rose by 11% from £342,550 to £379,758. This increase reflects the high value placed on Roundabout's work by schools, especially in supporting students who face the most challenges.

Roundabout continued to benefit from and be very grateful for the following grants:

- City Bridge Foundation - £33,510 as part of five years of support for core costs.
- John Lhaw Foundation - 500
- Bailey Thomas Charitable Trust - £1,000
- The D'Oyly Carte Charitable Trust - £4,434
- Sir Jules Thorn Charitable Trust - £2,500 for core costs
- Garfield Weston Foundation - £2,000 for core costs
- Boshier-Hinton Foundation - £2,000 for school-based work
- Peter Stebbings Memorial Trust - £5,444
- St James's Place Foundation - £5,000 for school-based work
- South West London (SWL) NHS Trust project - £13,334
- Two commissions from the SWL Integrated Care Board for Work in Wandsworth and Merton, both for £47,342
- David Solomon's Trust - £1000
- Tesco's/Groundwork - £500

Finally, we would like to thank individual fundraisers who raised over £7,500 for Roundabout and have contributed in so many ways throughout the year.

Parent feedback: "Drama therapy is amazing. My son loved it so much. We saw a massive difference in his behaviour - more calm, co-operative. I was massively impressed with the dramatherapists' understanding, kindness and support and wish all the children have the chance to have drama therapy. A massive thank you."

ROUNDABOUT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2024

FUTURE PLANS

Looking ahead

2024/2025 will see a number of new developments:

- Continuing to work with talented artists in the creation of our annual cycle of Advent Calendar stories
- Completion of Cyber Essentials to ensure we safeguard our service users, our team and the organisation
- Recruiting and inducting new dramatherapists for increase in work
- Beginning the process of succession and looking ahead to retirement of co-founder
- Starting to prepare for Roundabout's 40th Birthday celebrations
- Working across all the schools in the Leo Academy
- Holding a fundraising event at the Groucho Club, thanks to the generosity of Roundabout's supporters

Feedback from a student: "I would describe dramatherapy as a place to talk about any problems you have in life and play and have fun."

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. The Trustee Board will be focusing on recruiting Young Trustees to the Board in the next 2 years.

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.

The importance of these close relationships continues to be demonstrated as members of the team find new ways to liaise with each other, with schools, with parents and carers, and with the wider professional communities supporting vulnerable individuals.

It is also encouraging to witness and support more systemic work within the team with the development of much stronger and closer working relationships with parents and carers.

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.

ROUNDABOUT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 they have overall lead for strategy development. The day-to-day management is delegated to Roundabout's co-founders/co Chief Executive Officers. During 2023/2024, the management pattern changed slightly, with the retirement of Roundabout's North London Co-ordinator in September 2023. The CEOs continue to work with the Children and Young People's Lead as the Management Team.

Administrative support is provided by two part time members of staff, with additional help from sub-contractors on book-keeping, data processing and payroll. The staff team works alongside at least 20 self-employed dramatherapists, depending on the size of Roundabout's work programme and the requirements of the timetable.

User Involvement

This is very important to Roundabout and feedback on Roundabout's services is collected from clients, service purchasers and the Roundabout team on a regular basis and used to inform the development of service provision.

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 and responsibilities of trustees, meetings with members of the Roundabout staff team and the opportunity to attend a Roundabout Dramatherapy session, where appropriate. Roundabout operates a 'buddy system' whereby new trustees are supported by a more experienced member of the board. 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 regularly updated in response to changes and reviewed 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 allows for the diversification of funding and activities, while remaining within the objects of the Charity.

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, and the management of any issues relating, to safeguarding, health and safety, data protection, and client confidentiality.

ROUNDAABOUT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2024

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 20th November 24 and signed on its behalf by:



.....
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 2024.

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 member of the 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

Leroy Reid & Co
Chartered Certified Accountants
and Statutory Auditors
299 Northborough Road
Norbury
London
SW16 4TR

Date:

28/11/2024

ROUNDABOUT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Grants,donations and legacies	2	12,446	165,906	178,352	207,398
Charitable activities	4				
Charitable activities		379,758	-	379,758	342,550
Investment income	3	<u>2,331</u>	<u>-</u>	<u>2,331</u>	<u>490</u>
Total		<u>394,535</u>	<u>165,906</u>	<u>560,441</u>	<u>550,438</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	5	<u>6,981</u>	<u>-</u>	<u>6,981</u>	<u>4,874</u>
		6,981	-	6,981	4,874
Charitable activities	6				
Charitable activities		<u>384,954</u>	<u>165,906</u>	<u>550,860</u>	<u>539,622</u>
Total		<u>391,935</u>	<u>165,906</u>	<u>557,841</u>	<u>544,496</u>
NET INCOME		2,600	-	2,600	5,942
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>204,706</u>	<u>-</u>	<u>204,706</u>	<u>198,764</u>
TOTAL FUNDS CARRIED FORWARD		<u>207,306</u>	<u>-</u>	<u>207,306</u>	<u>204,706</u>

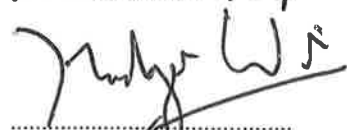
The notes form part of these financial statements

ROUNDABOUT

STATEMENT OF FINANCIAL POSITION
31ST MARCH 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	11	1,233	1,451
CURRENT ASSETS			
Debtors	12	73,409	50,582
Cash at bank		<u>237,698</u>	<u>254,379</u>
		311,107	304,961
CREDITORS			
Amounts falling due within one year	13	(105,034)	(101,706)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>206,073</u>	<u>203,255</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>207,306</u>	<u>204,706</u>
NET ASSETS		<u>207,306</u>	<u>204,706</u>
FUNDS			
Unrestricted funds	15	<u>207,306</u>	<u>204,706</u>
TOTAL FUNDS		<u>207,306</u>	<u>204,706</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20th November 24 and were signed on its behalf by:



Mr Rodger Winn - Trustee

The notes form part of these financial statements

ROUNDABOUT

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	17	<u>(19,012)</u>	<u>40,945</u>
Net cash (used in)/provided by operating activities		<u>(19,012)</u>	<u>40,945</u>
 Cash flows from investing activities			
Interest received		<u>2,331</u>	<u>490</u>
Net cash provided by investing activities		<u>2,331</u>	<u>490</u>
 Change in cash and cash equivalents in the reporting period		 <u>(16,681)</u>	 <u>41,435</u>
Cash and cash equivalents at the beginning of the reporting period		<u>254,379</u>	<u>212,944</u>
 Cash and cash equivalents at the end of the reporting period		 <u>237,698</u>	 <u>254,379</u>

The notes form part of these financial statements

ROUNDABOUT

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST MARCH 2024**

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.

ROUNDABOUT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2024

2. GRANTS, DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Donations	12,338	-	12,338	27,171
Gift aid	108	-	108	1,700
City Bridge Foundation	-	33,510	33,510	25,757
John Thaw Foundation	-	500	500	-
Bailey Thomas Charitable Trust	-	1,000	1,000	-
The D'Oyly Carte Charitable Trust	-	4,434	4,434	3,000
Sir Jules Thorn Charitable Trust	-	2,500	2,500	1,250
Garfield Weston Foundation	-	2,000	2,000	-
Boshier-Hinton Foundation	-	2,000	2,000	-
Peter Stebbings Memorial Trust	-	5,444	5,444	-
St James's Place Foundation	-	5,000	5,000	-
Awards for All	-	-	-	9,456
National Lottery Community Fund	-	-	-	11,880
South West London (SWL) NHS Trust	-	13,334	13,334	-
SWL Integrated Care Board (Wandsworth)	-	47,342	47,342	47,342
David Solomon's Trust	-	1,000	1,000	-
Henry Smith Charity	-	-	-	32,000
SWL Integrated Care Board (Merton)	-	47,342	47,342	47,342
Tesco's/Groundwork	-	500	500	500
	<u>12,446</u>	<u>165,906</u>	<u>178,352</u>	<u>207,398</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Deposit account interest	<u>2,331</u>	<u>-</u>	<u>2,331</u>	<u>490</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024 £	2023 £
Service fees	Charitable activities	<u>379,758</u>	<u>342,550</u>

5. RAISING DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Staff costs	4,000	-	4,000	4,000
Fundraising costs	<u>2,981</u>	<u>-</u>	<u>2,981</u>	<u>874</u>
	<u>6,981</u>	<u>-</u>	<u>6,981</u>	<u>4,874</u>

ROUNDABOUT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2024

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Charitable activities	<u>547,306</u>	<u>3,554</u>	<u>550,860</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024 £	2023 £
Staff costs	151,971	162,802
Rent and rates	4,950	4,800
Insurance	2,105	2,040
Communications	871	731
Printing, Postage and stationery	207	865
Sundries	1,604	54
Self-employed contractors	355,956	341,186
Conference expenses	1,021	3,575
Travelling and motor expenses	1,029	364
Professional fees	9,998	8,908
Training costs	950	1,426
Staff welfare	1,186	620
Supervision cost	1,785	1,425
Subscriptions & Membership	370	931
Bank charges	65	98
IT maintenance costs	11,853	4,424
Books & Publications	32	24
Support Staff and Volunteer Costs	-	336
Computer & Equipment expenses	1,136	1,487
Depreciation	<u>217</u>	<u>256</u>
	<u>547,306</u>	<u>536,352</u>

8. SUPPORT COSTS

	Governance costs £
Charitable activities	<u>3,554</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

ROUNDABOUT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	141,141	150,962
Social security costs	7,793	9,025
Other pension costs	<u>7,037</u>	<u>6,815</u>
	<u><u>155,971</u></u>	<u><u>166,802</u></u>

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

	2024	2023
Management and administration	3	3
Direct charitable activities	<u>3</u>	<u>3</u>
	<u><u>6</u></u>	<u><u>6</u></u>

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

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1st April 2023 and 31st March 2024	<u>19,115</u>	<u>2,093</u>	<u>21,208</u>
DEPRECIATION			
At 1st April 2023	17,753	2,004	19,757
Charge for year	<u>204</u>	<u>14</u>	<u>218</u>
At 31st March 2024	<u>17,957</u>	<u>2,018</u>	<u>19,975</u>
NET BOOK VALUE			
At 31st March 2024	<u>1,158</u>	<u>75</u>	<u>1,233</u>
At 31st March 2023	<u>1,362</u>	<u>89</u>	<u>1,451</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	71,014	48,610
Other debtors	1,808	1,700
Prepayments	<u>587</u>	<u>272</u>
	<u><u>73,409</u></u>	<u><u>50,582</u></u>

ROUNDABOUT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2024

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Social security and other taxes	2,840	3,112
Other creditors	42,263	35,509
Pensions	1,162	1,109
Accrued expenses	3,025	2,750
Deferred income	<u>55,744</u>	<u>59,226</u>
	<u>105,034</u>	<u>101,706</u>

The £55,744 Deferred Income represents the St James Place Foundation £5000, Award for All £17,628, South West London Trust Project £6,666 and Garfield Weston Foundation £4,000, Just giving Donation £7,000, Hilco Capital £5,000, Lakes Fundraiser £10,000 and Prepaid fees £450. These funds have not yet been utilised and will be used in 2024/25.

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted fund	2024 Total funds	2023 Total funds
	£	£	£	£
Fixed assets	1,233	-	1,233	1,451
Current assets	255,813	55,294	311,107	304,961
Current liabilities	<u>(49,740)</u>	<u>(55,294)</u>	<u>(105,034)</u>	<u>(101,706)</u>
	<u>207,306</u>	<u>-</u>	<u>207,306</u>	<u>204,706</u>

15. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	204,706	2,600	207,306
	<u>204,706</u>	<u>2,600</u>	<u>207,306</u>
TOTAL FUNDS	<u>204,706</u>	<u>2,600</u>	<u>207,306</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	394,535	(391,935)	2,600
Restricted funds			
Restricted fund	165,906	(165,906)	-
	<u>560,441</u>	<u>(557,841)</u>	<u>2,600</u>
TOTAL FUNDS	<u>560,441</u>	<u>(557,841)</u>	<u>2,600</u>

ROUNDABOUT

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31ST MARCH 2024**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	198,764	5,942	204,706
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>198,764</u>	<u>5,942</u>	<u>204,706</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	371,911	(365,969)	5,942
Restricted funds			
Restricted fund	178,527	(178,527)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>550,438</u>	<u>(544,496)</u>	<u>5,942</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	198,764	8,542	207,306
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>198,764</u>	<u>8,542</u>	<u>207,306</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 £
Unrestricted funds			
General fund	766,446	(757,904)	8,542
Restricted funds			
Restricted fund	344,433	(344,433)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,110,879</u>	<u>(1,102,337)</u>	<u>8,542</u>

ROUNDABOUT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2024.

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

	2024	2023
	£	£
Net income for the reporting period (as per the Statement of financial activities)	2,600	5,942
Adjustments for:		
Depreciation charges	217	256
Interest received	(2,331)	(490)
Increase in debtors	(22,827)	(495)
Increase in creditors	<u>3,329</u>	<u>35,732</u>
Net cash (used in)/provided by operations	<u>(19,012)</u>	<u>40,945</u>

18. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank	<u>254,379</u>	<u>(16,681)</u>	<u>237,698</u>
	<u>254,379</u>	<u>(16,681)</u>	<u>237,698</u>
Total	<u>254,379</u>	<u>(16,681)</u>	<u>237,698</u>

ROUNDABOUT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2024

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS				
Grants, donations and legacies				
Donations	12,338	-	12,338	27,171
Gift aid	108	-	108	1,700
City Bridge Foundation	-	33,510	33,510	25,757
John Thaw Foundation	-	500	500	-
Bailey Thomas Charitable Trust	-	1,000	1,000	-
The D'Oyly Carte Charitable Trust	-	4,434	4,434	3,000
Sir Jules Thorn Charitable Trust	-	2,500	2,500	1,250
Garfield Weston Foundation	-	2,000	2,000	-
Boshier-Hinton Foundation	-	2,000	2,000	-
Peter Stebbings Memorial Trust	-	5,444	5,444	-
St James's Place Foundation	-	5,000	5,000	-
Awards for All	-	-	-	9,456
National Lottery Community Fund	-	-	-	11,880
South West London (SWL) NHS Trust	-	13,334	13,334	-
SWL Integrated Care Board (Wandsworth)	-	47,342	47,342	47,342
David Solomon's Trust	-	1,000	1,000	-
Henry Smith Charity	-	-	-	32,000
SWL Integrated Care Board (Merton)	-	47,342	47,342	47,342
Tesco's/Groundwork	-	500	500	500
	12,446	165,906	178,352	207,398
Investment income				
Deposit account interest	2,331	-	2,331	490
Charitable activities				
Service fees	379,758	-	379,758	342,550
Total incoming resources	394,535	165,906	560,441	550,438
EXPENDITURE				
Raising donations and legacies				
Wages	4,000	-	4,000	4,000
Fundraising costs	2,981	-	2,981	874
	6,981	-	6,981	4,874
Charitable activities				
Wages	137,141	-	137,141	146,962
Social security	7,793	-	7,793	9,025
Pensions	7,037	-	7,037	6,815
Rent and rates	4,950	-	4,950	4,800
Insurance	2,105	-	2,105	2,040
Carried forward	159,026	-	159,026	169,642

This page does not form part of the statutory financial statements

ROUNDABOUT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2024

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Charitable activities				
Brought forward	159,026	-	159,026	169,642
Communications	871	-	871	731
Printing, Postage and stationery	207	-	207	865
Sundries	1,604	-	1,604	54
Self-employed contractors	190,050	165,906	355,956	341,186
Conference expenses	1,021	-	1,021	3,575
Travelling and motor expenses	1,029	-	1,029	364
Professional fees	9,998	-	9,998	8,908
Training costs	950	-	950	1,426
Staff welfare	1,186	-	1,186	620
Supervision cost	1,785	-	1,785	1,425
Subscriptions & Membership	370	-	370	931
Bank charges	65	-	65	98
IT maintenance costs	11,853	-	11,853	4,424
Books & Publications	32	-	32	24
Support Staff and Volunteer Costs	-	-	-	336
Computer & Equipment expenses	1,136	-	1,136	1,487
Depreciation of tangible fixed assets	217	-	217	256
	<u>381,400</u>	<u>165,906</u>	<u>547,306</u>	<u>536,352</u>
Support costs				
Governance costs				
Examiners fees	3,025	-	3,025	2,750
Payroll fees	529	-	529	520
	<u>3,554</u>	<u>-</u>	<u>3,554</u>	<u>3,270</u>
Total resources expended	<u>391,935</u>	<u>165,906</u>	<u>557,841</u>	<u>544,496</u>
Net income	<u>2,600</u>	<u>-</u>	<u>2,600</u>	<u>5,942</u>

This page does not form part of the statutory financial statements