

**COMPANY REGISTERED NUMBER: 04283804 (ENGLAND & WALES)**

**CHARITY REGISTERED NUMBER: 1090731**

**JUMBULANCE TRUST**  
**A Company Limited by Guarantee**

**DIRECTORS' AND TRUSTEES' REPORT**  
**AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**  
**31 DECEMBER 2022**

**JUMBULANCE TRUST**  
**A company limited by guarantee**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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

Name: Jumbulance Trust

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

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

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

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

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

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

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

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

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

Company No: 04283804

Charity No: 1090731

# **JUMBULANCE TRUST**

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

### **Introduction and executive summary**

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

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

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

### **OBJECTIVES AND ACTIVITIES**

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

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

### **ACHIEVEMENTS AND PERFORMANCE**

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

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

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

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

# **JUMBULANCE TRUST**

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

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

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

### **FINANCIAL REVIEW**

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

### **Reserves policy**

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

### **Risk review**

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

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

### **Indemnity insurance**

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

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

# **JUMBULANCE TRUST**

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

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

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

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

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

### **PUBLIC BENEFIT STATEMENT**

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

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

### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

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

The Trustees (who are also directors of Jumbulance Trust for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity and Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation;

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable the Trustees to ensure

# JUMBULANCE TRUST

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

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

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

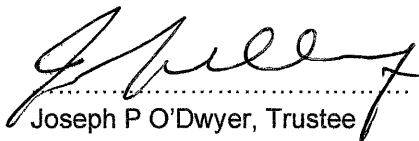
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charitable Company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

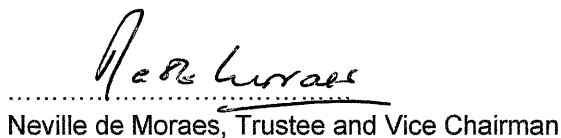
- So far as the Trustee is aware, there is no relevant information of which the Company's accountants are unaware, and
- Each Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make themselves aware of any relevant accounting information and to establish that the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

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

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



Joseph P O'Dwyer, Trustee



Neville de Moraes, Trustee and Vice Chairman

Date: <sup>15</sup>~~30~~ August 2023

# JUMBULANCE TRUST

## Independent Examiner's Report to the Trustees of Jumbulance Trust

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

### Responsibilities and basis of report

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

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

### Independent examiner's statement

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

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

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

Signed: .....



Date: .....

16/8/2023

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



## JUMBULANCE TRUST

### STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

#### FOR THE YEAR ENDED 31 DECEMBER 2022

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

All income and expenditure derive from continuing activities.

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

# JUMBULANCE TRUST

Company Registration Number: 04283804

## BALANCE SHEET

AS AT 31 DECEMBER 2022

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

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

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

Directors' responsibilities

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

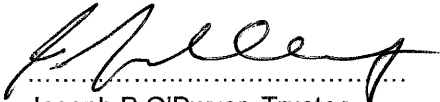
**JUMBULANCE TRUST**

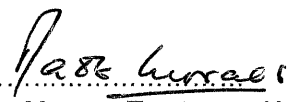
**BALANCE SHEET**

**AS AT 31 DECEMBER 2022 (continued)**

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

Signed on behalf of the charity's trustees:

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

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

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

# JUMBULANCE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1. Accounting Policies

##### **(a) Basis of preparation**

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

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

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

##### **(b) Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation.

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

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

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

##### **(c) Fund accounting**

Funds held by the charity are either:

###### *Unrestricted funds*

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

###### *Designated funds*

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

###### *Restricted funds*

These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Restricted funds may include grants received in advance of the relevant expenditure hence restricted fund balances can vary substantially year on year.

##### **(d) Income**

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

# JUMBULANCE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

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

#### **(e) Expenditure**

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

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

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

#### **(g) Financial instruments**

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

#### **(h) Judgements and key sources of estimation uncertainty**

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

#### **(i) Going concern**

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

#### **(j) Taxation**

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

#### **(k) Employee benefits**

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

#### **(l) Traveller groups**

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

# JUMBULANCE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 2. Donations and legacies

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

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

#### 3. Charitable Activities

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

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

#### 4. Investments

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

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

## JUMBULANCE TRUST

### NOTES TO THE FINANCIAL STATEMENTS (Continued)

#### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 5. Analysis of expenditure on Charitable Activities

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

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

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

#### 6. Governance costs

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

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

#### 7. Trustees' and key management personnel remuneration and expenses

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

# JUMBULANCE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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

#### 8. Staff costs and employee benefits

The total staff costs and employee benefits were as follows:

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

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

#### 9. Tangible fixed assets

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



## JUMBULANCE TRUST

### NOTES TO THE FINANCIAL STATEMENTS (Continued)

#### FOR THE YEAR ENDED 31 DECEMBER 2022

<b>10. Debtors</b>		<b><u>2022</u></b>	<b><u>2021</u></b>		
		<b>£</b>	<b>£</b>		
Other debtors		9,080	6,753		
Prepayments and accrued income		4,575	147,855		
		13,655	154,608		
		13,655	154,608		
<b>11. Creditors</b>		<b><u>2022</u></b>	<b><u>2021</u></b>		
		<b>£</b>	<b>£</b>		
Other creditors		899	4,308		
Accruals and deferred income		13,180	15,969		
		14,079	20,277		
		14,079	20,277		
<b>12. Fund reconciliation</b>					
	<b>Opening Balance <u>01/01/22</u></b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Closing Balance 31/12/22</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>					
General funds	527,587	158,661	(289,457)	24,190	420,981
	527,587	158,661	(289,457)	24,190	420,981
<b>Restricted funds</b>					
Jumbulance Renewal	126,007	1,807	-	-	127,814
Postcode Places Trust	19,830	-	(19,830)	-	-
J Brenda Hoskins Trust - bursaries	48,605	-	-	-	48,605
Traveller Groups	92,375	61,344	(50,841)	(15,656)	87,222
Other	-	24,958	(9,958)	(8,534)	6,466
	286,817	88,109	(80,629)	(24,190)	270,107
	814,404	246,770	(370,086)	-	691,088

## JUMBULANCE TRUST

### NOTES TO THE FINANCIAL STATEMENTS (Continued)

#### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 12. Fund reconciliation continued - comparative

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

#### Fund descriptions

##### (a) Unrestricted funds

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

##### (b) Restricted funds

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

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

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

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

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

# JUMBULANCE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 13. Analysis of net assets by fund

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

#### 14. Related parties

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

#### 15. Leases

Operating leases – lessee

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

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

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

# JUMBULANCE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### **16. Pensions and other post-retirement benefits**

Defined contribution pension plans

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

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

#### **17. Financial instruments**

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