



THE WHEELS PROJECT LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
31 MARCH 2016

Charity Number 1081236

ELLIOTT BUNKER LIMITED
Chartered Accountants & Statutory Auditor
61 Macrae Road
Eden Office Park
Ham Green
Bristol
BS20 0DD

**THE WHEELS PROJECT LIMITED
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

CONTENTS	PAGE
Members of the Board and professional advisers	1
Trustees Annual Report	2
Independent auditor's report to the members	21
Statement of financial activities (incorporating the income and expenditure account)	23
Balance sheet	24
Notes to the financial statements	25

**THE WHEELS PROJECT LIMITED
COMPANY LIMITED BY GUARANTEE****MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS**

Registered charity name	The Wheels Project Limited
Charity number	1081236
Company registration number	02745215
Operating address	31-32 Bonville Road Brislington Bristol BS4 5QH
Registered office	31- 32 Bonville Road Brislington Bristol BS4 5QH
Trustees	Ms S Crew (Chair) Mr N J Adams (Treasurer) Mr D V Smithen (Company Secretary) J H Kane Ms R Wheatley Mr K Rundle
Secretary	Mr D V Smithen
Senior manager	D Glossop
Auditor	Elliott Bunker Limited Chartered Accountants & Statutory Auditor 61 Macrae Road Eden Office Park Ham Green Bristol BS20 0DD
Bankers	HSBC Bank plc 817 Bath Road Brislington Bristol BS4 5PF

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2016.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

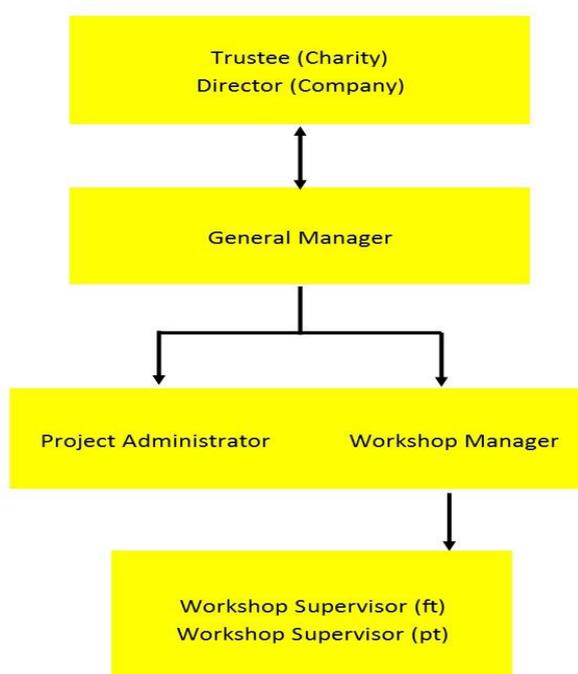
THE TRUSTEES

The trustees who served the charity during the period were as follows:

J H Kane
Mr N J Adams
Mrs L H Rolfe
Mr D V Smithen
Ms R Wheatley
Ms S Crew
Mr K Rundle

Ms S Crew was appointed as a member of the committee on 14 January 2016.
Mr K Rundle was appointed as a member of the committee on 14 January 2016.
Mrs L H Rolfe retired as a member of the committee on 14 January 2016.

Day to day management of the company lies with the General Manager, Mr David Glossop



THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

Executive Summary



The Wheels Project Limited is a registered Charity based in Bristol and since 1979 has been delivering education programmes in motor vehicle studies to disadvantaged and disaffected teenagers who live in Avon. Since then we have developed, adapted and changed a range of services to suit the changing needs of these young people and their communities. We work primarily with young people who are failing in mainstream education, show low aspirations, low motivation and challenging behaviours.

The Wheels Project seeks to unlock the potential of these young people by creating opportunities for them to channel their energy and build their confidence to promote their social inclusion for the public's benefit.

We have a small dedicated and highly skilled team of Staff and Trustees who are committed to making a difference to the lives of these young people through the delivery of practical programmes which meet their needs and that of their communities. Young people are at the heart of our work and what we do.

We work in collaboration with a wide range of organisations with which we share common values and goals in equality, diversity and inclusivity.

We aim to:

- **Engage** with and motivate disaffected and at risk young people to help them feel they have the capacity to achieve their potential.
- **Educate** young people in vehicle use, repair and maintenance to enable them to make a positive contribution during and complete educational courses, leading to positive outcomes.
- **Encourage a behaviour change** in young people, building upon their increased sense of achievement and self-esteem so that they reduce previous risky behaviour and contribute positively to society.



THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

Achievements 2015-16

- Our annual audited accounts for 2015-16 record a **deficit of £2,104**.
- This year Wheels delivered its programmes to 108 students - an increase of 52% from last year.
- Attendance and completion rates averaged 86% - in line with our 15 year average
- 62% of our starters are now progressing from our engagement Karts programme onto other programmes
- 88% of students who progressed beyond our engagement programme have improved outcomes in reported school attendances, behaviours and attitudes from Key workers.
- 80% of those completing our Community Vehicle programmes are either continuing their studies at school for GCSEs or progressing into Further Education at a local college or employment.
- We were awarded Bristol City Council Approved Alternative Learning Provider and Citation Health & Safety Quality Marks.
- Employed our **Theory of Change Model** to good effect. (click on www.wheelsproject.org.uk for details, scroll to the bottom of our homepage, click on audited accounts 2014-15, see annual report therein)

Challenges for 2016-17

£35,593 of our income was been secured from referrers this year, a decrease of £26,631 on the previous year. The Academies have struggled even more to find monies to fund Alternative provisions for our targeted learner and this is reflected by another drop in the proportion of income we received from the Public purse.

In the last 8 years we have experienced a significant trend showing the decline in income we have received from the public sector (*user groups*) since the financial crash of 2008.

- Clearly, our fundraising will continue to play a vital role in remaining sustainable, at least over the next three years and probably longer.

Other targets we will be aiming towards next year include:-

- Continue to develop The Wheels Project as a reputable provider of services, as a learning organisation and one which is committed to continuous improvement and high standards.
- Maintain and Develop collaborations with key agencies in our region
- Develop certificated programmes which meet the need of our referral agencies and service users.

Your help is vital over the coming year – please offer to help in whatever way you can.

Ms Sarah Crew
Chair of Trustees



THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

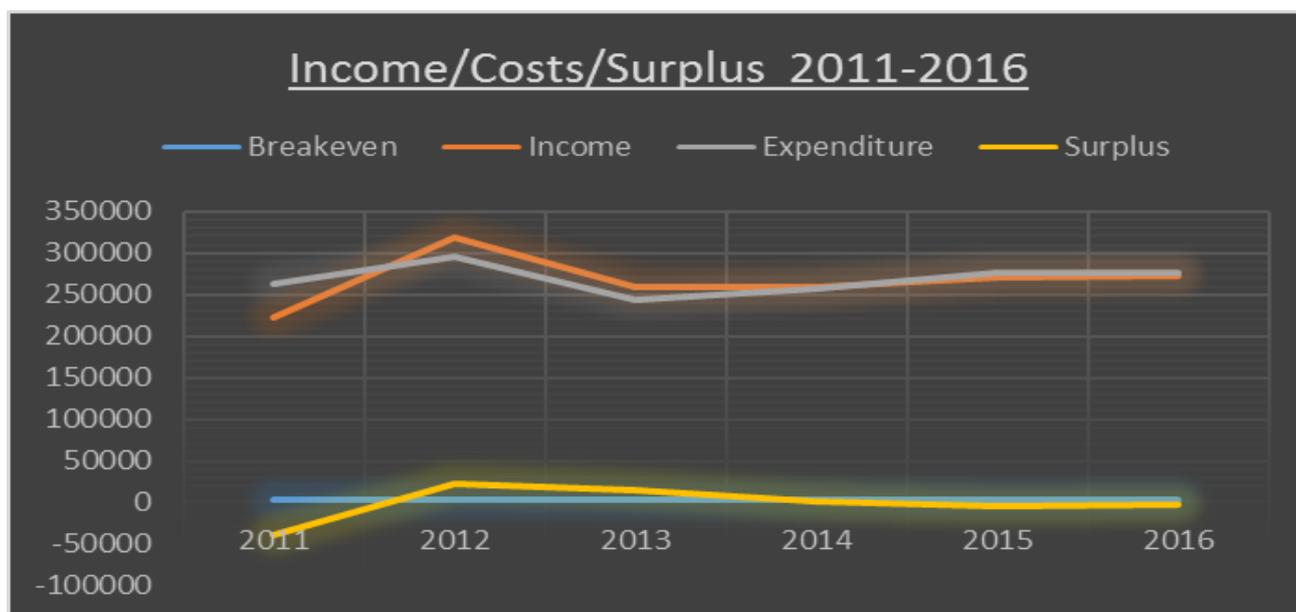
TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

1. Financial Summary 2015-16

- Our annual audited accounts for 2015-16 record a **deficit of £2,104**.
- Our annual income increased to £273,705 from £270,660. (+1.1%)
- Our annual expenditure decreased to £275,809 from £275,819. (0%)



1.1 Notes on Income

£35,593 of our income has been secured from referrers; a decrease of £26,631 on the previous year. Income remained largely unchanged for the year.

In the last 8 years we have experienced a significant trend showing the decline in income we have received from the public sector (*user groups*) since the financial crash of 2008. Below shows *public monies expressed as a percentage of our overall annual income* whilst our annual Expenditure has remained relatively unaltered throughout this time.

- 80% in 2008
- 36% in 2014
- 23% in 2015
- 12% in 2016

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

Public sector bodies still maintain they have no monies to pay for our courses and with numbers on roll as low as 60% of capacity in some Bristol senior schools each Head Teacher is confronted with the challenge of demonstrating high achievement in order to attract a low numbers of potential new students. Spending limited monies on low achievers who may be less likely to boost their performance in league tables and thus make their school less competitive to attract a greater share of students. It was no surprise then to hear criticism from the Chief inspector of schools go public in February 2016 voicing criticism at Academies' failure to allocate sufficient resources toward their low achievers.

Clearly, our fundraising plays a vital role in remaining sustainable, at least over the next three years, when numbers in senior schools in Bristol are set to increase dramatically and may present an opportunity to attract a greater share of public monies through Alternative Education provision.

More emphasis has been placed on our own fund raising efforts in recent times and this year we attracted support from 19 different Trust funds to secure over £237,778 of monies to support the delivery of our services. An increase of £33,262 (16%) on the previous year. 51% of our bids were successful.

1.2 Notes on Expenditure

Our total expenditure has remained unchanged this year from last year's figure despite new costs incurred:-

- The acquisition of a fully funded, new server (£6,500) replacing our old one after 13 years of service
- Staff recruitment costs, (£3,600) for a replacement Administrator in September 2015

1.3. Financial Plans for 2016-17

In April 2016 The Wheels Project held cash reserves of £145,749 of which

- £37,400 is made up of restricted monies.
- £108,359 is made up of unrestricted monies (*decreased by £19,280 from previous year*)

Our cash reserves represent approximately six months of our annual forecast expenditure for 2016-17 of £268,000. This is in line with our Reserves Policy.

To date we have secured £151,286 of monies towards our budget forecast for 2016-17 of £268,381 and thus **need to raise a further £117,095** to avoid a deficit.
(*£117,766 at corresponding time last year*)

In 2016-17 we have already or are planning to bid for £257,100 from a total of 30 Trusts which share our aims and objectives. 16 would be new supporters of The Wheels Project.

Download our previous audited accounts and annual reports by clicking on www.wheelsproject.org.uk and scrolling to the bottom of our homepage

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

2. PROGRAMMES

2.1 Our Achievements

108 students who started at The Wheels Project this year were referred from 13 different organisations ranging from Education, Health, Criminal Justice and the Voluntary sector – an increase of 52% students on the previous year.

These students recorded an average attendance and completion rate of 86%.

67 students completed our engagement programme AND completed at least one more programme with us

25 students helped prepare 4 vehicles which they gifted to *(clockwise from top left):-*

- Banes Air Cadets,
- Stroud Furniture Bank,
- Somer Valley Foodbank (Banes)
- Youth Moves Youth Project,
Bristol



6 students took and passed their CBT for new moped riders

18 students passed their mock Driver Theory and Hazard Awareness Training tests

18 students took part in the British Schools Karting Championship with 3 qualifying for the semi finals
www.bskc.co.uk

Keyworkers from education reported that behaviours and attendances significantly improved in 85% of their cohort during and after attending our programmes

80% of students who enrolled onto our Community Vehicle programme have re-engaged full time with education either back at school or enrolled at a local FE college.

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

2.1.1 Case Study:

The following case study represents everything that The Wheels Project stands for and highlights how significant we are as an Alternative Learning Provider:

Case Study – Evaluation of Impact

The Wheels Project

The Wheels Project is a Bristol City Council approved Alternative Learning Provider (ALP). At the Cabot Learning Federation 10 students were referred onto a course that ran weekly for around 6 weeks and included renovating a Go Kart and taking part in a go karting session. Following this, students that engaged well and were successful continued accessing a higher tier course in motor mechanics and were entered into the British Schools Karting Championships.

Wheels Project course start date: November 2015 **End date:** June 2016

Case Study

Student Name: KM

Year Group: 11

School: Bristol Metropolitan Academy

Other relevant information: Looked After Child (LAC), English as an Additional Language (EAL)

Why was KM referred?

KM was referred to the Wheels Project as he was identified as a vulnerable student with some disengagement in education. The main area of disengagement was attendance and punctuality often as a result of emotional difficulties and the negative impact this was having at home and consequently at school. KM's first language is not English and this often affects his confidence in social situations. The uncertainty of his personal situation means he cannot enter into paid employment or training and it was felt he would gain from the experience of a practical workplace and gain valuable skills for the future.

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

What has the impact been on KM in school?

Attendance

KM's attendance has increased by 7.1% from Term 1 to Term 5 this academic year.

Punctuality

KM has had an average of 5 less late to lesson marks in Term 4/5 compared to Term 1/2.

Academic Progress

In English and Maths KM has maintained the same level this academic year. In Science he has increased his level by 1 GCSE grade and English *and* in English as an Additional Language (EAL) he has gone up by 2 levels since Term 1.

What did staff at school notice about his progress whilst participating in the Wheels Project?

Staff who closely support and/or teach KM noticed a significant advancement in his language skills, especially verbally. They felt he had become more mature and more emotionally literate. This meant that, when faced with difficulties he was better able to respond to the situation and resolve things faster. In turn this meant KM was in school and in lessons more of the time and his progress in learning sped up.

Student Feedback

KM has thoroughly enjoyed the course and has attended all weekly sessions except 1 throughout the year. He has learned lots of new skills in motor mechanics and feels it has helped him make new friends, practice his English with other students and adults. The course has helped him decide on what he wants to do in education and training beyond Year 11 and has a place on a KTS Training course from September 2016. He would like to pursue a career as an Electrician. He has gained a greater knowledge of the workplace setting and has matured greatly over the academic year and feels much better prepared for education, training and employment in the future.

Andy Young (Learning Mentor, Bristol Met)

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

2.2 Adapting to Adversity

Although we have seen our numbers of students rise by 52% this year the financial contribution from service users fell from 23 to 12% of our overall income.

If we had waited for the user groups to commit funds to our programmes then the number of students enrolling onto our 'Programmes this year would have fallen significantly. We have had to be pragmatic and rely on testimonies, good outcomes and prudent management to attract the necessary monies from Trust Funds to support our work even more this year.

Term 1 in September was a taste of things to expect as we actively approached schools to release their students. The referrals were blocked by schools as they reacted to new Government legislation which required them to raise Maths and English skills across all levels. There were universal claims across all tiers of education that there was insufficient monies to pay for Alternative Education Programmes delivered outside of the school gates as schools diverted resources towards additional support in the classroom.

Our financial management is strong and it has been clear for some time that in order to maintain our provision we needed to increase our fund raising efforts still further this year and secure additional monies to attract students.

By term 2 (start of November 2015) we took the decision to drop our charges to the fixed rate set by the Local Authority (*15% of our costs*) and for free if necessary in order to attract referrals. This would enable us to establish if there was still a need for our services and if so maintain our evidence of outcomes needed to secure new funding.

We widened our target group and refreshed our marketing to Youth Offending Teams, Troubled Families, Voluntary groups and Looked-after children. Almost all reported too that they had little or no monies to offer to contribute towards our delivery costs but did have learners who were interested and able to attend. So we enrolled them. A few Academies also emerged with refreshed interest following our price reductions.

Our Board of Trustees were careful in preparing an Operational Risk Register in November 2015 which has been used to identify risks to our sustainability and actions needed.

Following marketing and our decision to significantly reduce the cost of referring a student onto our programmes we found that numbers quickly rose and exceeded the previous year's total.

Clearly the referral agencies are price sensitive and the need for The Wheels Project remains strong.

Approved providers of Part-time provision, such as Wheels, do not receive any financial contracts in this process and have come to rely in recent times evermore on the financial support of Trusts and Foundations.

An independent fund raiser was employed to identify new prospects and make new bids to secure funding whilst the Manager maintained contact with existing sponsors with regular reports.

The impact of this work has led to us almost breaking even again on expenditure for the year.

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

2.3 Structure of programmes

In 2015-16 Wheels delivered a progressive range of six programmes which all included the elements:-

- **Under the bonnet** - (motor vehicle repair and maintenance)
- **Behind the wheel** - (pre Driver Training)
- **In the mind** - (highway code, hazard awareness training, driving and the law, values and attitudes. risk and consequences)



Our programmes offer 7 entry points each year at the start of each new term (6 pa) and over the summer holidays.

Maximum size for each group is 8 and usually emanates from the same community. Some groups are smaller to meet student need. Last year the average size of a group starting with us was 7.2 students. *(The year before 6.8)*

A Group has sole use of our premises to reduce the risk of distractions and encourage focus from its students.

We supply 2 supervisors for any group size exceeding 2 students.

See our FAQs by clicking on www.wheelsproject.org.uk and clicking on the tab on our homepage

Our programmes are progressive in nature which enables students to engage with us through basic motor vehicle based activities before they decide whether to become more involved in Vocational and Road Safety skills development.

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

2.4 Content of programmes

2.4.1 Engagement Programmes

The following courses are designed to attract disaffected students and re-engage them with learning so they can gain in self-confidence, develop motivation and raise their aspirations.

These programmes are part paid for by the referral agencies but the costs are topped up significantly by our General Funders which put no restrictions on where we allocate our expenditure.

2.4.1.1

The Karts Programme sets out to introduce them into mechanical repair and maintenance by working on 2 karts.



Each group is normally split into two working side by side and made up of 3-4 students from a single community (same referrer) each with an experienced Supervisor.

They have the place to themselves to prevent distraction. The kart sits on a stand at hip height which allows eye contact between student and staff to be as much as the student feels comfortable with. Two or three sessions normally pass before the student feels comfortable and confident to feel safe and trusting. This is a vital element in the process without which the student is

unlikely to proceed far.

86% of our students complete these programmes through high attendance levels. We see their confidence and self-esteem start to grow which are major factors in enabling our students to begin developing vocational and team skills.



2.4.1.2 The British Schools Karting Championship (www.bskc.co.uk)



provides a second unit where students can have fun training on a karts track for the national schools championships. The training is structured and closely monitored. Lap times, best lap time, errors and behaviours of each student are recorded throughout and Key Workers sent weekly reports on each of their students. The students are closely involved with this process and very quickly develop their own strategies towards effectiveness, skills and improvements, helping to bind students to their other studies with us.



THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

A Testimony from one of our partners

In partnership with **The Wheels Project**, young people from the Connecting Families Team took part in a project whereby they learnt transferable skills and social education through the process of stripping down, rebuilding and racing a go-kart. The **young people** involved had a great time whilst learning mechanical skills, participating in a social education learning programme where they learnt about the dangers of driving under the influence of drink and drugs.



Following these activities they were able to make positive choices about how to drive safely, especially being able to choose if they travel safely in some-body's car or motor vehicle.

They were then given the opportunity to participate in the British Karting Championships, this involved them under-taking a series of practice races followed by qualification for the British Karting Championships. I am pleased to say that they all made to it the main races and competed with the best in Britain!!! Young people said that "We did not think that we would ever be good enough to compete against the British Karting Championships and now we are lapping just 3 secs slower than them, so although we did not win we held our own!" Another said "We completed with the best in the country, to start with I was a little apprehensive".

Paula Bromley (Manager, Bath Connecting Families Team)

2.4.1 Vocational Programmes

2.4.2.1 Introduction to Vehicle Servicing.

This course is often selected as a follow on to the Karts course and develops mechanical and servicing skills and although offering course work towards a motor vehicle qualification at either Entry Level or Level 1 neither is ratified on the schools' list of approved qualifications leading to points on their league tables.

Once these programmes are completed it has been our experience that students are far more engaged, confident and motivated to develop their vocational skills to another level and show signs of actively reaching out to help others in their communities.



We measure this progress at the end of each programme using feedback from students, Keyworkers from their referring agencies and our own observation and measurements.

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

2.4.2.2 Community Vehicle Programme

25 graduates from our engagement courses subsequently enrolled on four Community Vehicle Programmes throughout this year; 2 were each funded by The Henry Smith Charity and the Big Lottery Fund's Reaching Communities.

Next year we have funding for 4 more Community Vehicle Programmes through Big Lottery Fund and Henry Smith Charities and are looking to attract funding for more.

The table below shows the local community organisation each group of young people chose to support, the vehicle they prepared and their referral group:-

Referral group	No of Students	Recipient group	Vehicle
B&NES Peasedown St John Youth Club	7	Somer Valley Foodbank	Van for collection and distribution of Food parcels
Cabot Learning Foundation, Bristol (Met & ELS)	7	Stroud Furniture Bank	Van for collection and distribution of furniture for its community
Banes Air Cadets	7	Banes Air Cadets	Renovation of their Minibus
BEC exclusion group	4	Youth Moves youth project	Van for community gardening project

Reaching those communities

A big thank you must go to:-

- Avon & Somerset Constabulary, Bristol Water and Bath Air Cadets for gifting us vehicles
- All of the organisations who put their faith in our students to undertake the works accurately and punctually so that they can reach so many more of their own clients upon receipt of our gift.
- Our supervisors who ensure the work is carried out safely, to MOT standard and with such enthusiasm.
- Our sponsors who make this possible to deliver with their support and encouragement.

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

Below are a few testimonies from recipient organisations:-



‘The **Stroud District Furniture Bank** started in May 2015 and since then we have been growing and growing. In the last month we collected and delivered over 300 items of furniture. At the moment we are using a small Transit Connect and borrowing vans, however with a bigger van we will be able to collect so much more furniture and help more people in the Stroud District. Our project provides furniture to people in crisis who desperately want to create a welcoming and comforting



home environment, but do not have the means to do so. We want to say a massive thank you to the Wheels Project and the students from Bristol Met and the ELS who have carried out the work on the van and through this are enabling us to reach out to more people in the Stroud District.’

Jo Mansell – Stroud Furniture Bank (manager)



"The **Somer Valley Foodbank** would not be able to operate without the gift of a Van from The Wheels Project. We have a warehouse in one location and three Distribution Centres, where the Clients collect their food, in three separate locations 'dotted' around the Midsomer Norton area. Often the Distribution Centres order in excess of 200kgs of food to replenish their stocks. We could not operate without some form of transport. Asking Volunteers to help would be impracticable, assuming they would agree to carry (and are able too) upwards of 200kgs in their cars. Like all Charities we are limited on funds, so the gift of a van is truly a blessing for us."

Peter Leycock – Somer Valley Foodbank, Banes

“The new van provided by Wheels is the difference between (**Youth Moves**) being able to deliver a wide variety of forest school and community related engagement projects across South Bristol or



not. We will regularly use the van to pick up materials for our roundhouse allotment project. I would like to thank the young people from Oasis Academy, Brislington for fixing up the van and agreeing to donate it to Youth Moves.”



Ben Carpenter – Youth Moves (Bristol), Supervisor

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

2.4.2 Road Safety Programmes

Our research shows that more students who complete our courses are planning to use a moped when they are 16 to improve their access to work or Further Education.

Deaths and serious injuries of young riders and drivers in Avon are increasing and reversing this trend has been set as one of Avon & Somerset Constabulary's main priorities. We are keen consequently to offer them our Road Safety Programmes where they learn about basic vehicle maintenance, safe and legal driving. In June 2015 we received 3 year sponsorship from Avon & Somerset Constabulary Community Trust's Road Safety Fund to deliver 2 of these courses each year.

2.4.3.1 Pre CBT for new Moped Riders



Compulsory Basic Training (CBT) for new moped riders is obligatory and is provided by a Driving Standards Agency approved organization over 1 day. We designed this course to better prepare our students for their CBT and increase their sense of safety and responsibility when riding their newly acquired moped. We deliver this course to students who are eligible to acquire a provisional Driving License (min age is 15.75years) in half-day weekly sessions over 6 weeks. We have also run this course over 1 to 3 weeks in the summer holidays when attendance is more concentrated.

Upon successful completion of our course we enrol our students at a local CBT centre where they are assessed independently. This course is popular with students completing a Karts course and we enjoy a high pass rate.

2.4.3.2 Pre Driver Training We designed this course following a request from The Meriton Young Mothers' unit. The courses are aimed at the over 17s who prefer to drive a car to increase their independence with a young child and to help access further education or employment. The course runs over two 6-week terms and covers maintenance and prepares students for the obligatory

Driver Theory and Hazard Awareness Tests on completion. It equips students with the range of skills essential for safe driving and also helps to reduce the number of driving lessons needed to pass their test which helps reduce the cost for students.



Demand has increase over the last four years for this course and the scope for developing it for other groups is significant particularly now that the school leaving age will be raised to 18 years in September 2015.

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

3. PARTNERSHIPS

Schools and Pupil Referral Units are by far our main sources of referrals. They help to identify our targeted students and match their needs to our services. These agencies can also collect information which identifies any changes or new initiatives we need to make to match the needs of the students and agencies. Schools offer good support with transport to and from their base as well as support in Maths and English in school, the consequences of which become more significant and less daunting to students as they work their way through our courses.

Students from Criminal Justice groups, on the other hand, have chaotic lifestyles for the most part and in our experience have inadequate and ineffective support available to help manage their attendance at courses such as ours as part of their rehabilitation post release from custody. Using the 'Pathway to Change' model used within the criminal justice system, education and training take eighth priority in need behind drugs, alcohol, accommodation, children and families, finance, benefits and debt, mental and physical health and attitudes. www.impactpathways.org.uk

Most of our programmes are delivered in-house but this year we also invited the services of **Roadsmart** and **British Redcross** to deliver specific pieces of work on Road Safety and First Aid at Work. **The Mini Factory** in Oxford also hosts visits from our students undertaking our Community Vehicle Programme.

This year we have developed a Partnership with **City of Bristol College and Urban Pursuit** in January to deliver the equivalent of a full time provision to year 10 and 11 students who had been excluded from their schools for unacceptable behaviours.

We have developed a partnership with Film Making students from **University West of England** who have made a film charting the progress of one of our groups this year and added a soundtrack of their endeavours in the workshop to use in a local art exhibition.

Our bid in partnership with **Working Links** this year to work with young people from the Criminal Justice System in Avon failed and was awarded to a different National organisation. Consequently our work with Youth Offending Teams is not funded although we use some of our General Funding to maintain our links there with Road Safety based programmes in particular when the need arises.

Our ROTO application to the Skills Funding Agency in March 2016 was successful but our subsequent partnership bid with **Weston College for Building Better Opportunities** monies was not and we have missed a good opportunity to fund work with unemployed 16-18 year olds for the meantime. Building Better Opportunities is funded through Big Lottery monies matched by European Social Fund monies – and the contract was awarded to a different national organisation. Our links with Weston College remain and we plan to link up with future bids as they arise if appropriate.

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

4. TRAINING

Our Staff & Trustee group have undertaken a wide range of Continuous Professional Development on-line courses around Safeguarding in Education through **Educare** (www.educare.co.uk) as an ongoing response to raising our awareness in matters which relate to the growing public concern of the welfare and protection of children in our community.

5. FUTURE PLANS

5.1 Beneficiaries

Occupancy levels in senior schools has been falling significantly since 2008 but local Forecasts indicate now that significantly higher numbers of new pupils are expected to enrol in senior schools over the next 5 years and are very likely to exceed current capacity in this period. As a consequence the Government is experiencing renewed pressure from Local Authorities to build more schools in order to manage these increases. This may provide Alternative Learning Providers with opportunities which have been missing in recent times but the Government's strategy to turn all schools into academies (*Chancellor's Budget proposal, March 2016*) points towards an independently led solution which replicates the current model of delivery and one which has failed many of our targeted students.

Significantly, all Unitary Authorities are now being required by Ofsted (*for the first time*) to produce a register of Approved Alternative Learning Providers (Full and Part-time) and in May 2016 Wheels was awarded formal approval by Bristol City Council as an Alternative Learning Provider. At this time we are awaiting news of a similar bid we have made to South Gloucestershire Education Authority. This process is designed to satisfy minimum standards of quality and attract organisations to provide a wide ranging register of high quality alternative options for schools to use outside of their immediate environment.

5.2 Marketing

We will continue to target groups of young people aged 14-19 who are disadvantaged and live in high areas of deprivation. We are aiming to deliver 51 course units in 2016-17 and work with over 100 students.

We will continue marketing our services personally to Heads of Key Stage 4 in all schools and academies and continue to identify and monitor the current challenges and issues which face our referral agencies

Our network of Approved Alternative Providers holds regular events at Heads meetings where we will have stalls to promote our services. We will visit and invite key personnel in senior schools, colleges and Criminal Justice Agencies to our premises to promote our services and achievements. The turnover of staff in many of these schools is high and clearly we need to continue this promotion in order to maintain our profile and levels of demand.

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

We promote our work with other Bodies set up to coordinate, raise awareness and promote the work of Third Sector groups in our community. This includes Avon & Somerset Constabulary, VOSCUR, Business in The Community, Local Businesses, Children and Young People's Network, Quartet Community Foundation and Local Rotary associations.

Download our leaflets, posters and programme details by clicking on www.wheelsproject.org.uk and clicking on the leaflet and poster tab at the top of our homepage.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees (who are also the directors of the Wheels Project Limited for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity 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;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

AUDITOR

Elliott Bunker Limited are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as each trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- each trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

**THE WHEELS PROJECT LIMITED
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Registered office:

31- 32
Bonville Road
Brislington
Bristol
BS4 5QH

Signed on behalf of the trustees



Ms S Crew
Director and trustee
29 June 2016

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE WHEELS PROJECT LIMITED

YEAR ENDED 31 MARCH 2016

We have audited the financial statements of The Wheels Project Limited for the year ended 31 March 2016 on pages 23 to 32. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective January 2015) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITOR

As explained more fully in the Trustees Annual Report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion the information given in the Trustees Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

**THE WHEELS PROJECT LIMITED
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE WHEELS PROJECT
LIMITED** *(continued)*

YEAR ENDED 31 MARCH 2016

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees Annual Report.



NICHOLAS MICHAEL FCA (Senior
Statutory Auditor)
For and on behalf of
ELLIOTT BUNKER LIMITED
Chartered Accountants
& Statutory Auditor

61 Macrae Road
Eden Office Park
Ham Green
Bristol
BS20 0DD

29 June 2016

**THE WHEELS PROJECT LIMITED
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND
EXPENDITURE ACCOUNT)**

YEAR ENDED 31 MARCH 2016

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
INCOME AND ENDOWMENTS					
Donations and legacies	2	70,908	166,870	237,778	204,516
Income from charitable activities	3	35,593	–	35,593	62,224
Investment income	4	334	–	334	100
Other income	5	–	–	–	3,820
TOTAL INCOME		106,835	166,870	273,705	270,660
EXPENDITURE					
Expenditure on raising funds: Costs of fundraising	6	(12,651)	–	(12,651)	(10,748)
Expenditure on charitable activities	7/8	(113,464)	(149,694)	(263,158)	(265,071)
TOTAL EXPENDITURE		(126,115)	(149,694)	(275,809)	(275,819)
NET EXPENDITURE AND NET MOVEMENT IN FUNDS FOR THE YEAR	9	(19,280)	17,176	(2,104)	(5,159)
RECONCILIATION OF FUNDS					
Total funds brought forward		127,639	20,224	147,863	153,022
TOTAL FUNDS CARRIED FORWARD		108,359	37,400	145,759	147,863

The Statement of financial activities includes all gains and losses in the year.

All of the above amounts relate to continuing activities.

**THE WHEELS PROJECT LIMITED
COMPANY LIMITED BY GUARANTEE**

BALANCE SHEET

31 MARCH 2016

	Note	2016 £	2015 £
FIXED ASSETS			
Tangible assets	11	11,166	12,919
CURRENT ASSETS			
Debtors	12	19,621	39,583
Cash at bank and in hand		128,006	106,061
		<u>147,627</u>	<u>145,644</u>
CREDITORS: Amounts falling due within one year	13	(13,034)	(10,700)
		<u>134,593</u>	<u>134,944</u>
NET CURRENT ASSETS		134,593	134,944
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>145,759</u>	<u>147,863</u>
NET ASSETS		<u>145,759</u>	<u>147,863</u>
FUNDS OF THE CHARITY			
Restricted income funds	16	37,400	20,224
Unrestricted income funds	17	108,359	127,639
TOTAL CHARITY FUNDS		<u>145,759</u>	<u>147,863</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

These financial statements were approved by the members of the committee and authorised for issue on the 13 June 2016 and are signed on their behalf by:



Ms S Crew

Company Registration Number: 02745215

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements are prepared on a going concern basis under the historical cost convention and in compliance with the Financial Reporting Standard for Smaller Entities (FRSSE) and in accordance with SORP (FRSSE). The financial statements are prepared in sterling which is the functional currency of the charity and in accordance with company law.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Gifts in kind

Where services are provided to the charity as a donation that would normally be purchased from our suppliers this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

Restricted funds

Incoming resources in the form of grants and project income are treated as restricted on the basis that they have been received for specific purposes as laid down by the donor. Expenditure that meets these criteria is identified to the fund, together with a fair allocation of management and support costs. Where projects are substantially funded from restricted income, any surplus funding will be carried forward as a restricted fund.

Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Deferred income

Deferred income related to monies received in advance on the precondition that the income is matched with expenditure as and when it is incurred.

Commitments and use of designated funds

Designated funds comprise an unrestricted fund that has been set aside by the trustees for a particular purpose.

Resources expended

Staff costs

Staff costs are allocated to activities on the basis of staff time spent on those activities.

Governance costs

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements

**THE WHEELS PROJECT LIMITED
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant and equipment - 25% reducing balance
Fixtures and fittings - 25% reducing balance
Motor vehicles - 25% reducing balance

Operating lease agreements

Rental payments under operating leases are charged as expenditure as incurred over the term of the lease.

Pension costs

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities.

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Fundraising and advertising			
Donations	55,908	–	55,908
Grants receivable			
Grants - Big Lottery Fund	–	72,026	72,026
Grants - Police Community Trust	–	10,000	10,000
Grants - Medlock Trust	–	10,000	10,000
Grants - The Albert Hunt Trust	–	1,000	1,000
Grants - Garfield Weston Foundation	–	22,000	22,000
Grants - Henry Smith Charity	–	32,400	32,400
Grants - John James Foundation	15,000	6,342	21,342
Grants - St John's Hosp Trust	–	13,102	13,102
	<u>70,908</u>	<u>166,870</u>	<u>237,778</u>

**THE WHEELS PROJECT LIMITED
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

2. DONATIONS AND LEGACIES *(continued)*

Other grants and donations received include the following of £1,000 or over:

The Leigh Trust	£2,500
The Binks Trust	£3,000
The Notgrove Trust	£6,000
The Spielman Charitable Trust	£15,000
The Stone Family Foundation	£25,000

The charity is grateful and appreciative of all donations.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Total Funds 2016	Unrestricted Funds	Total Funds 2015
	£	£	£	£
Course fees	<u>35,593</u>	<u>35,593</u>	<u>62,224</u>	<u>62,224</u>

Course fees represents amounts receivable from public organisations in recognition of courses provided.

4. INVESTMENT INCOME

	Unrestricted Funds	Total Funds 2016	Unrestricted Funds	Total Funds 2015
	£	£	£	£
Bank interest receivable	<u>334</u>	<u>334</u>	<u>100</u>	<u>100</u>

5. OTHER INCOME

	Unrestricted Funds	Total Funds 2016	Unrestricted Funds	Total Funds 2015
	£	£	£	£
Insurance claim	<u>–</u>	<u>–</u>	<u>3,820</u>	<u>3,820</u>

6. COSTS OF FUNDRAISING

	Unrestricted Funds	Total Funds 2016	Unrestricted Funds	Total Funds 2015
	£	£	£	£
Fundraising costs	<u>12,651</u>	<u>12,651</u>	<u>10,748</u>	<u>10,748</u>

**THE WHEELS PROJECT LIMITED
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

7. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestr cted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
	£	£	£	£
Course costs				
Wages/salaries	25,935	126,120	152,055	159,958
Materials, tools & activities	2,919	4,642	7,561	12,934
Staff training	569	–	569	511
Rent and rates	27,010	9,082	36,092	34,584
Health and Safety	1,967	990	2,957	3,397
Light and heat	2,518	2,520	5,038	5,519
Repairs and Maintenance	13,709	3,272	16,981	7,423
Insurance	19,322	–	19,322	19,123
Motor and Travel	605	963	1,568	4,620
Canteen	130	–	130	363
Sundry expenses and Cleaning	1,102	220	1,322	2,320
Subscriptions	977	–	977	221
Telephone	1,361	600	1,961	2,750
Printing, postage and stationery	1,350	1,285	2,635	2,071
Depreciation	3,721	–	3,721	4,306
	<u>103,195</u>	<u>149,694</u>	<u>252,889</u>	<u>260,100</u>
Governance/support costs				
Accountancy fees	485	–	485	185
Audit fees	4,384	–	4,384	4,154
Legal and professional fees	5,288	–	5,288	458
Bank charges	112	–	112	174
	<u>113,464</u>	<u>149,694</u>	<u>263,158</u>	<u>265,071</u>

8. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Total Funds 2016	Total Funds 2015
	£	£	£
Course costs	252,889	252,889	260,100
Governance/support costs	–	10,269	4,971
	<u>252,889</u>	<u>263,158</u>	<u>265,071</u>

9. NET OUTGOING RESOURCES FOR THE YEAR

This is stated after charging:

	2016	2015
	£	£
Depreciation	3,721	4,306
Auditors' fees	<u>4,384</u>	<u>4,154</u>

**THE WHEELS PROJECT LIMITED
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

10. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2016	2015
	£	£
Wages and salaries	131,240	134,172
Social security costs	11,225	11,413
Other pension costs	9,590	10,773
	<u>152,055</u>	<u>156,358</u>

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2016	2015
	No.	No.
Number of staff	<u>5</u>	<u>5</u>

No employee received remuneration of more than £60,000 during the year (2015 - Nil).

No Trustees received any remuneration from the charity nor received any reimbursement for expenses.

11. TANGIBLE FIXED ASSETS

	Tools and Equipment	Motor Vehicles	Leasehold Improvements, F & F	Total
	£	£	£	£
COST				
At 1 April 2015	138,554	27,783	78,507	244,844
Additions	511	63	1,393	1,967
At 31 March 2016	<u>139,065</u>	<u>27,846</u>	<u>79,900</u>	<u>246,811</u>
DEPRECIATION				
At 1 April 2015	131,720	24,082	76,122	231,924
Charge for the year	1,852	925	944	3,721
At 31 March 2016	<u>133,572</u>	<u>25,007</u>	<u>77,066</u>	<u>235,645</u>
NET BOOK VALUE				
At 31 March 2016	<u>5,493</u>	<u>2,839</u>	<u>2,834</u>	<u>11,166</u>
At 31 March 2015	<u>6,834</u>	<u>3,701</u>	<u>2,385</u>	<u>12,920</u>

**THE WHEELS PROJECT LIMITED
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

12. DEBTORS

	2016	2015
	£	£
Trade debtors	8,225	5,500
Prepayments	11,396	34,083
	<u>19,621</u>	<u>39,583</u>

13. CREDITORS: Amounts falling due within one year

	2016	2015
	£	£
Trade creditors	3,510	4,483
PAYE and social security	–	20
Other creditors	426	–
Accruals and deferred income	9,098	6,197
	<u>13,034</u>	<u>10,700</u>

Included in Accruals and deferred income is £4,995 (2015: £2,500) of deferred income carried forward for release in the next period.

14. PENSIONS

The company operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £9,590 (2015: £10,773).

15. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2016 the charity had annual commitments under non-cancellable operating leases as set out below.

	Land and buildings	
	2016	2015
	£	£
Operating leases which expire:		
Within 2 to 5 years	<u>31,250</u>	<u>31,250</u>

**THE WHEELS PROJECT LIMITED
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

16. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2015 £	Income £	Expenditure £	Balance at 31 Mar 2016 £
Big Lottery Fund - Reaching Communities Fund	15,224	72,026	(87,250)	–
Henry Smith Charity Fund	–	32,400	–	32,400
Avon & Som Police Comm Trust	–	10,000	(10,000)	–
The Medlock Trust	5,000	10,000	(10,000)	5,000
The Albert Hunt Trust	–	1,000	(1,000)	–
Garfield Weston Foundation	–	22,000	(22,000)	–
St John's Hospital Trust	–	13,102	(13,102)	–
John James Foundation	–	6,342	(6,342)	–
	<u>20,224</u>	<u>166,870</u>	<u>(149,694)</u>	<u>37,400</u>

John James Foundation

In addition to other general donations received from The John James Foundation £6,342 was donated specifically to replace computer equipment at the charity. All these funds were spent in the year. **Big Lottery Fund - Reaching Communities Fund**

Funding of £218,117 has been agreed to support the Community Vehicle Programme for a three year period from January 2015. The amounts above represent the funds due to 31 March 2016 only and were all spent within the year.

The Henry Smith Charity

This fund was used to support the Community Vehicle Projects.

Medlock Trust

Funds received are being used to support the Community Vehicle Projects for Young People from the Bath & North-east Somerset area. Further expenditure is planned in the next financial year.

Avon & Somerset Police Community Trust

This grant was used to provide courses in road safety for young people.

Garfield Weston Foundation

This grant was used to support pre-CV training.

The Albert Hunt Trust

These funds were used to support karting activities.

**THE WHEELS PROJECT LIMITED
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

17. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2015 £	Income £	Expenditure £	Transfers £	Balance at 31 Mar 2016 £
Junior Wheels :					
Kick Start	373	9,178	(42,535)	33,500	516
Junior Wheels :					
Pre CBT Mopeds	673	16,416	(15,561)	(1,000)	528
Junior Wheels :					
Community					
Vehicle	365	3,333	(26,973)	23,500	225
Pre-driver Cars					
Training	357	6,666	(18,674)	12,000	349
General Funds	125,871	71,242	(22,372)	(68,000)	106,741
	<u>127,639</u>	<u>106,835</u>	<u>(126,115)</u>	<u>–</u>	<u>108,359</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Total £
Restricted Income Funds:			
All restricted funds	–	37,400	37,400
Unrestricted Income Funds:			
Designated Funds	–	1,618	1,618
General Funds	11,166	95,575	106,741
	<u>11,166</u>	<u>97,193</u>	<u>108,359</u>
Total Funds	<u>11,166</u>	<u>134,593</u>	<u>145,759</u>

19. RELATED PARTY TRANSACTIONS

No transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard for Smaller Entities.

20. COMPANY LIMITED BY GUARANTEE

There is no controlling party as the company is limited by guarantee. In the event of a winding up each trustee is limited to paying £1 each whilst a member or within one year of ceasing to be a member. At 31 March 2016 the number of trustees was 6 (2015: 5).