

COMPANY REGISTRATION NUMBER: 02745215
CHARITY REGISTRATION NUMBER: 1081236

The Wheels Project Limited
Company Limited by Guarantee
Financial Statements
31 March 2017

ELLIOTT BUNKER LIMITED
Chartered accountant & statutory auditor
61 Macrae Road
Ham Green
Bristol
BS20 0DD

The Wheels Project Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2017

	Page
Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members	22
Statement of financial activities (including income and expenditure account)	24
Statement of financial position	25
Statement of cash flows	26
Notes to the financial statements	27

The Wheels Project Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2017

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2017.

Registered charity name	The Wheels Project Limited
Charity registration number	1081236
Company registration number	02745215
Principal office and 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) Mr J H Kane Ms R Wheatley Mr K Rundle
Company secretary	Mr D V Smithen
Senior manager	Mr D N Glossop
Auditor	Elliott Bunker Limited Chartered accountant & statutory auditor 61 Macrae Road 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 (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

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 2017.

REFERENCE AND ADMINISTRATIVE DETAILS

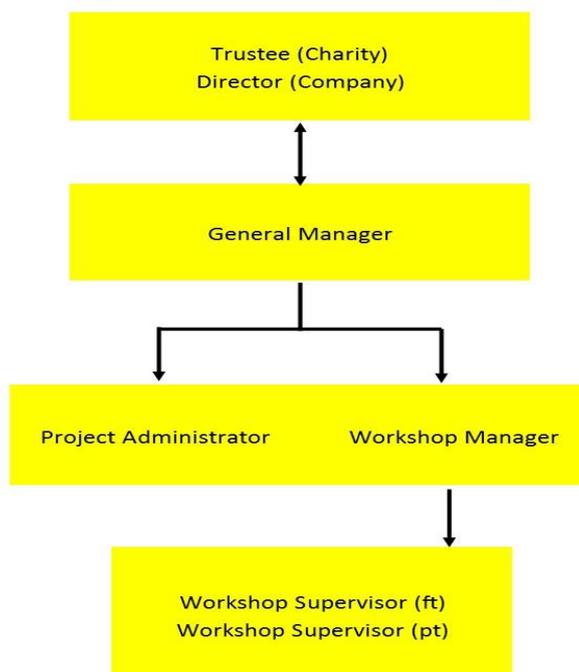
Reference and administrative details are shown in the schedule of members of the board and professional advisers on pages 1 to 21 of the financial statements.

THE TRUSTEES

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

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

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 (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

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 (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

Achievements 2016-17

Level of Need

- 101 different students started at The Wheels Project this year and were referred from 23 different referral organizations ranging from Education, Health, Criminal Justice and the Voluntary sector – a decrease in total students of 6% on the previous year.
- 87% of our referrals came through Education (Mainstream Schools = 30% Pupil Referral Units = 57%)

Engagement

- Our students recorded average attendance rates of 89% and completion rate of 92%.

Skills

- 27 students helped prepare vehicles which they gifted to 5 of their chosen community organisations
- 6 students took and passed their CBT for new moped riders
- 18 students passed their mock Driver Theory and Hazard Awareness Training tests
- 27 students participated in the British Schools Karting Championship with 6 qualifying to the semi finals stage

Progression

- Keyworkers from education reported that behaviours, attendances and attitudes 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.

Quality Assurance

- Quality Assured by South Gloucestershire and Bristol City Councils as Approved Alternative Learning Providers in Education
- Health and Safety Standards assessed and Quality Assured by independent specialists Citation plc
- Our annual audited accounts for 2016-17 record a **surplus of £2,527** against a deficit of £2,104 last year

The Wheels Project Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

Challenges for 2017-18

The Academies in particular have struggled even more to find monies to fund alternative provisions for our targeted learner and this is reflected by only 17% of income we received coming from the Public purse.

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
- Continue to develop key outcomes 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

5.7.17

(Chair of Trustees)

The Wheels Project Limited

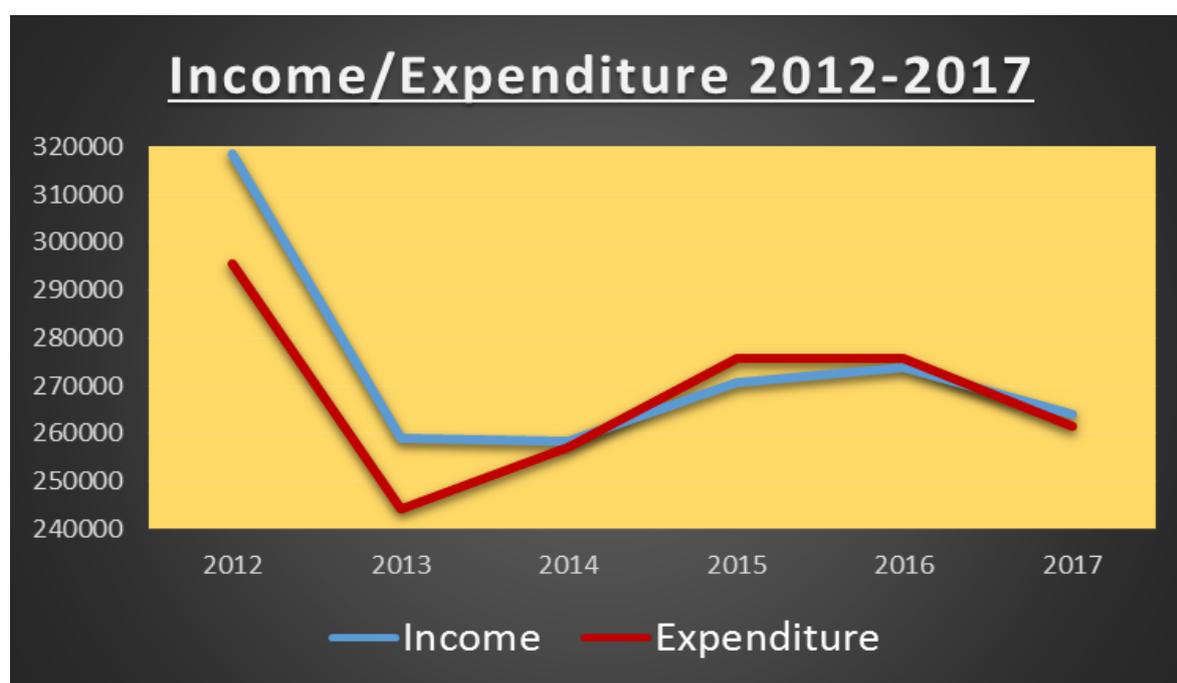
Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

1. Financial Summary 2016-17

- Our annual audited accounts for 2016-17 record a **surplus of £2,527** against a *deficit* of £2,104 last year
- Our annual income decreased to £264,137 from £273,705 the previous year.
- Our annual expenditure decreased to £261,609 from £275,809 the previous year.



1.1 Notes on Income

Our Income overall fell in 2016-17 by £9,568 on the previous year (3%).

Significant emphasis continues to be placed on our own fund raising efforts and this year we again attracted support from a high number (21) different Charitable Trusts and Foundations to secure over £220,211 of monies to support the delivery of our services. This represents a decrease of £17,567 (7%) on the previous year principally due the completion our 3 year contract in December 2016 with one of our main funders, Henry Smith Charity, which supported us with £35,000 pa. This contract was renewed for a third and final time in April 2017.

We attracted a new funder, the Nisbet Family Charitable Trust, which awarded us £20,000 pa over 2 years.

16 of our 21 supporters from Charitable Trusts and Foundations supported us with grants of £15,000 or less.

The Wheels Project Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

£43,704 of our income has been secured from 21 referral organisations all of whom are in the Public Sector. This represents an increase of £8,111 on the previous year and 17% of our overall income for the year.

In the last 9 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 and this is the first year there has been an increase.

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
- 17% in 2017

This relative increase in monies from our user groups would appear to provide us with some optimism for the immediate future but this is not the case as can be seen in the table below which shows that the monies raised from this source have continued to fall towards meeting our full costs to deliver 1 x 6 week programme unit per group (*£4,590 based on the 57 programme units we delivered this year*).

95% of our Student Groups are originate from the same referring organization.

The increase in income raised from referral organisations in general is explained by our 46% increase in the number of programme units Wheels delivered this year.

	2016-17	2015-16
Total different Referral Organisations in year	23	15
Of which		
Mainstream schools (<i>Bristol based</i>)	7 (2)	2 (1)
Pupil Referral Units (<i>Bristol Based</i>)	13 (5)	12 (7)
Total Income received from Referral Organisations	£43,704	£35,593
Total Programme units delivered in the year	57	39
Average contribution from Referral Organisations per group per programme unit	£767	£913
<i>Cost to Wheels per group per programme unit (based on Full Cost Recovery and units delivered pa)</i>	£4,590	£7,072

The Wheels Project Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

Mainstream schools still maintain they have little or no monies to pay for our courses and contributed a total of £4,804 this year. In mitigation, numbers on their rolls fell to as low as 60% of capacity in some Bristol senior schools. Each Head Teacher in these schools is confronted with the challenge of demonstrating higher achievement levels in core subjects in order to satisfy Ofsted and also to attract higher numbers of potential new students each year to generate revenue.

Mainstream schools currently receive around £6,000 for each student per year and are now penalised by their Local Authority a minimum £3,500 for each student who is permanently excluded.

The impact of this has been that the contributions and group sizes from mainstream schools have fallen. This year mainstream schools have on average contributed £343 towards one programme unit per group compared to £583 the previous year. Average group size here was 4.9 students compared to 7.2 last year.

Furthermore, our services are much more likely to be taken up by mainstream schools outside of Bristol now.

This year we have experienced significant numbers of enquiries coming from new sources – small Pupil Referral Units previously unknown to us and which operate from several different centres. A consequence of which are

- Smaller group sizes (average 4.2 students compared to 5.9 last year)
- More challenging behaviours; disengaged with less clarity about a career in motor vehicle studies
- Managed by inexperienced staff with limited resources

Pupil Referral Units tend to be small (maximum 30 students) and in 50% of cases referred less than 3 students to us. These pupils in our experience have shown much poorer social skills and engagement seems unlikely to succeed with those pupils if group sizes exceed 1 or 2 students. Each group has our premises to themselves in order to minimise distraction and maximise focus. This makes very small groups relatively more expensive to deliver particularly as we are aiming for larger group sizes in our bids to potential funders. But we have had to adapt to meet need and have significantly increased our programme delivery levels.

Permanently Excluded pupils attract a premium from Government for the Pupil Referral Units – up to three times the amount received by Mainstream schools but much of this funds their fixed running costs where the PRUs' economies of scale are unable to match those in mainstream schools.

PRU have on average contributed £864 for each programme unit per group compared to £1022 the previous year

38% of PRU referring their students to Wheels were based in Bristol compared to 58% last year although there was no significant change in the total number of PRUs referring their students to Wheels.

The Wheels Project Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

1.2 Notes on Expenditure

Our total expenditure has decreased by £14,200 this year from the expenditure incurred the previous year.

This was achieved through good fortune and reductions in our own expenditure

- We delayed the full time replacement of our workshop manager for 4 months after he retired at the beginning of the summer 2016 after 24 years of service. Recruitment costs were avoided as we recruited one of our ex volunteers who had been a tutor in the Motor Vehicle department of the local FE college for 15 years
- We were gifted vehicles to renovate with our students instead of buying them

1.3. Financial Plans for 2017-18

In April 2017 The Wheels Project held cash reserves of £148,286 of which

- £148,286 is made up of unrestricted monies (*increased by £2,528 from previous year*)

Our cash reserves represent approximately six months of our annual forecast expenditure for 2017-18 of £285,000. This is in line with our Reserves Policy.

To date we have secured £143,416 of monies towards our budget forecast for 2017-18 of £287,004 and thus **need to raise a further £143,588** to avoid a deficit and maintain our current reserves.
(*£117,095 at corresponding time last year*)

By the end of the calendar year 2017 we will have concluded two significant contracts and funding from key supporters:-

- Stones Family Foundation £25,000 pa
- Big Lottery Fund £76,000 pa

This constitutes £101,000 in potentially lost revenue previously secured each year.

Actions taken so far to address the shortfall on income to match forecast expenditure:-

1. We have approached Stones FF and BLF (Reaching Communities and early discussions have encouraged us to mount continuation but lower bids (£15k and £50k respectively).
2. We will approach Notgrove Trustees to discuss a new bid for £50k from its bigger partner CHK following discussions we have had with Trustees of these connected Trusts.
3. We have recently applied to Garfield Weston for a third consecutive year of funding, this time increasing the bid from £22k to £30k pa, to fund our Pre Community Vehicle Programmes.
4. We will return to our current portfolio of relatively small funders (£2 – 10k each) for repeat support throughout our next financial year.

The Wheels Project Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

There remains a strong appetite for our services from referral agencies evidenced by our surveys, numbers of enquiries and our ability to attract, engage and educate disadvantaged pupils

Clearly though, our fundraising plays a vital role in maintaining our sustainability, at least over the next three years, when numbers in mainstream 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. Our outcomes are measurable but we must plan to meet those proposed by The Government's recent announcement (April 2017) that it will be allocating £2.5 billion of funding for Pupil Premium to *'raise the attainment of disadvantaged pupils of all abilities, and close the gaps between them and their peers'*. Consequently, it states, 'schools, local authorities and the voluntary sector will need to improve outcomes and attainment for the most vulnerable children and young people'.

2. PROGRAMMES

2.1 2016-17 Profile of our students (n = 101)

	<i>% age in 2013-14</i>
85% were 16 or younger	59
17% were female	26
14% were from a Black Minority Ethnic background	11
42% have parents either divorced or separated	63
29% live in households where neither parent is in full time employment	45
37% were receiving free school meals	29
60% have been to more than 1 senior school	61
48% admitted to taking at least one illegal substance	58
16% admitted to illegally driving a car on the road	19
29% admitted to illegally driving a motor cycle on the road	37
25% have been arrested and convicted	44
30% reported truanting at least once a week	20
60% have been suspended from school	56
28% have been permanently excluded from school	26

The Wheels Project Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

Trends in last 3 years

Significant INCREASES in

Younger students (14 and 15yrs olds)
Numbers receiving Free School Meals
Numbers truanting from school

Significant DECREASES in

Numbers of Females
Numbers whose Parents divorced or separated
Numbers where neither parent in fulltime employment
Numbers of Students taking at least one illegal substance
Numbers driving a motor cycle on the highway illegally
Number of Students being arrested and convicted

2.2 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 Orchard School, Filton 9 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, 8 students engaged well and continued accessing a higher tier courses at Wheels in motor mechanics and were entered into the British Schools Karting Championships.

Wheels Project course start date: November 2016 **End date:** May 2017

Case Study

Student Name: AH

Year Group: 11

School: Orchard School, North Bristol

Why was AH referred?

AH was referred to the Wheels Project as he was identified as a vulnerable student with significant disengagement in education. The main area of disengagement was attendance and punctuality often as a result of emotional difficulties, lack of academic success and the negative impact this was having at home and consequently at school.

The Wheels Project Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

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.

What has the impact been on AH in school?

Attendance

Attendance at Early College Placement increased by 25% from Term 2 to Term 5 this academic year.

Punctuality

Punctuality improved significantly from day 1 of attending Wheels Project.

Academic Progress

In English and Maths AH has attended Alternative Provision in College where his levels have improved by 1 GCSE grade in Maths and English.

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

Staff who closely support and/or teach AH noticed a significant advancement in his attitude to Learning. 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 AH was in education and in lessons more of the time. Consequently his progress in learning sped up.

Student Feedback

AH has thoroughly enjoyed his Wheels experience 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 with City of Bristol College Training course from September 2017. He would like to pursue a career as a mechanic. 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.

Dorian Coxon (Learning Mentor, Orchard School)

The Wheels Project Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

2.3 Structure of programmes

In 2016-17 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)

Under the Bonnet, Behind the Wheel, In the Mind.



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.

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.

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.

The Wheels Project Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

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. This year two teams reached the Regional Finals of the competition.



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 somebody'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)

The Wheels Project Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

2.4.2 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.



2.4.2.2 Community Vehicle Programme

27 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 3 more Community Vehicle Programmes through Big Lottery Fund and Henry Smith Charities and are looking to attract funding for more by attracting continuation funding.

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



The Wheels Project Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

	No of Students	Recipient group	Vehicle
Orchard School	7	Bearritos, Bristol	Van for collection and distribution of Food parcels
Meriton PRU for young Mothers	7	Farms For City Children	Van for collection and distribution of all sorts between its' 3 Farms
Bristol 1860 Air Cadets	7	Tewkesbury Foodbank	Ford Connect Van
Exclusion groups	6	Youth Moves and Somervale Food Bank (Banes)	Servicing 2 Vans previously gifted to 2 community scheme

Helping us to reach those Communities

A big thank you must go to:-

- Avon & Somerset Constabulary and Bristol Water 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 (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

2.4.3 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.



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.

The Wheels Project Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

3 PARTNERSHIPS

This year we delivered programmes for 23 different community based organizations. Schools and Pupil Referral Units were our main sources of referrals (87%). 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 insufficient 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

Last year we developed a Partnership with **City of Bristol College and Urban Pursuit** which continued this year. The shared programme aims deliver the equivalent of a full time provision to year 10 and 11 students who have been excluded from their schools for unacceptable behaviours.

We developed a partnership with Film Making students from **University West of England** who made a film charting the progress of one of our groups last year and added a soundtrack of their endeavours in the workshop to use in a local art exhibition. This initiative has not reoccurred this year but we will contact this department to help provide more evaluation of our work in the next academic year.

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.

PRESS RELEASE FROM THE TTC GROUP, a UK leader in road safety education www.ttc-uk.com working with Avon and Somerset Police (March 3rd 2017)

Teenage Drivers' Course in Bristol

The Road Smart course, produced by the TTC Group on behalf of Avon and Somerset Police, has been successfully rolled out to hundreds of young people in Avon and Somerset since 2014.

The Wheels Project Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

It is part of a police campaign to raise awareness about potential hazards to reduce road deaths and casualties in the region.

TTC Group Director Alan Prosser said they were pleased to have been called in by The Wheels Group because of the course's successful reputation in Avon and Somerset.

"It's all about reducing their risks when they start driving, make them better drivers, and more aware of all the potential dangers.

"The courses have been well received and focus on the most common causes of collisions for younger, inexperienced drivers. They support our aim to reduce road deaths and injuries across the UK with our wide variety of education courses for motorists, motorcyclists, cyclists and pedestrians. "Newly qualified drivers are at their most vulnerable in their first year of driving due to their inexperience and peer pressure with a third of all serious crashes involving 17-24 year old drivers.

4 STAFF 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) **Team Teach** (www.team-teach.co.uk), and **St John's Ambulance** 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. We will continue to keep our policies under review with the aim of keeping up to date with the latest legislation and working practises across a wide range of work. We will include practical training which also encourages training alongside other organisations which, in particular, work with our targeted students

The Wheels Project Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

5 FUTURE PLANS - OPERATIONAL

5.1 Beneficiaries

We will continue to target students most in need and whose needs match up closely to the services we are providing.

We will aim to increase our overall average group sizes without too seriously affecting those students who need more intense supervision levels

We will seek to introduce certificated programmes which are commensurate with the needs of the students

5.2 Marketing

We will redesign and update our website so that users, referrers and funders can each easily identify the most appropriate routes to navigate around our site. We have secured monies through Quartet Community Foundation towards 50% of these costs

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 2017-18 and work with over 100 students.

We will increase our marketing and aim to increase our presence particularly in Bristol to all mainstream 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.

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.

5.3 Aims for 2017-18

- 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 and supporters in our region
- Continue to develop key outcomes which meet the need of our referral agencies and service users.

The Wheels Project Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent.

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

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

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have 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 auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

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

The trustees' annual report was approved on 5 July 2017 and signed on behalf of the board of trustees by:

Ms S Crew

Chair of Trustees

5.7.17

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 2017

We have audited the financial statements of The Wheels Project Limited for the year ended 31 March 2017 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 members 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 members 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' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the 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' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. 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 charity's affairs as at 31 March 2017 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; 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' report for the financial year for which the financial statements are prepared is consistent with the financial statements and;

The Trustees Annual Report has been prepared in accordance with applicable legal requirements.

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 2017

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Annual Report.

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; and
- 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' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Nicholas Michael FCA (Senior Statutory Auditor)

For and on behalf of
Elliott Bunker Limited
Chartered accountant & statutory auditor

61 Macrae Road
Ham Green
Bristol
BS20 0DD

5 July 2017

The Wheels Project Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

31 March 2017

	Note	Unrestricted funds £	2017 Restricted funds £	Total funds £	2016 Total funds £
Income and endowments					
Donations and legacies	5	107,070	113,141	220,211	237,778
Charitable activities	6	43,704	–	43,704	35,593
Investment income	7	222	–	222	334
Total income		<u>150,996</u>	<u>113,141</u>	<u>264,137</u>	<u>273,705</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	12,658	–	12,658	12,651
Expenditure on charitable activities	9,10	98,411	150,541	248,951	263,158
Total expenditure		<u>111,069</u>	<u>150,541</u>	<u>261,609</u>	<u>275,809</u>
Net income/(expenditure) and net movement in funds					
		<u>39,927</u>	<u>(37,400)</u>	<u>2,528</u>	<u>(2,104)</u>
Reconciliation of funds					
Total funds brought forward		108,359	37,400	145,759	147,863
Total funds carried forward		<u>148,286</u>	<u>–</u>	<u>148,286</u>	<u>145,759</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The Wheels Project Limited
Company Limited by Guarantee
Statement of Financial Position
31 March 2017

		2017	2016
		£	£
Fixed assets			
Tangible fixed assets	15	9,967	11,166
Current assets			
Debtors	16	52,334	19,621
Cash at bank and in hand		98,984	128,006
		151,318	147,627
Creditors: amounts falling due within one year	17	12,998	13,034
Net current assets		138,320	134,593
Total assets less current liabilities		148,287	145,759
Net assets		148,287	145,759
Funds of the charity			
Restricted funds		–	37,400
Unrestricted funds		148,286	108,359
Total charity funds	19	148,286	145,759

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

These financial statements were approved by the board of trustees and authorised for issue on 5 July 2017, and are signed on behalf of the board by:

Ms S Crew
Trustee

The Wheels Project Limited

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2017

	2017 £	2016 £
Cash flows from operating activities		
Net income/(expenditure)	2,528	(2,104)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	3,322	3,721
Other interest receivable and similar income	(222)	(335)
Interest payable and similar charges	78	112
Accrued (income)/expenses	(2,545)	2,900
<i>Changes in:</i>		
Trade and other debtors	(32,713)	19,962
Trade and other creditors	2,509	(566)
Cash generated from operations	(27,043)	23,690
Interest paid	(78)	(112)
Interest received	222	334
Net cash (used in)/from operating activities	<u>(26,899)</u>	<u>23,912</u>
Cash flows from investing activities		
Purchase of tangible assets	(2,123)	(1,967)
Net cash used in investing activities	<u>(2,123)</u>	<u>(1,967)</u>
Net (decrease)/increase in cash and cash equivalents	(29,022)	21,945
Cash and cash equivalents at beginning of year	128,006	106,061
Cash and cash equivalents at end of year	<u>98,984</u>	<u>128,006</u>

The Wheels Project Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2017

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 31- 32, Bonville Road, Brislington, Bristol, BS4 5QH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities measured at fair value through income or expenditure.

The financial statements are presented in sterling which is the functional currency of the charity.

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.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 22.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

The Wheels Project Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2017

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.

Tangible 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

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

The Wheels Project Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2017

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. 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 2017 the number of trustees was 6 (2016: 6).

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Donations			
Fundraising	107,070	–	107,070
Grants			
Grants - Big Lottery Fund	–	75,141	75,141
Grants - Van Neste Foundation	–	8,000	8,000
Grants - Avon & Somerset Police Community Trust	–	10,000	10,000
Grants - St James's Place Foundation	–	2,500	2,500
Grants - Medlock Trust	–	10,000	10,000
Grants - The Hobson Charity	–	5,500	5,500
Grants - The Portishead Nautical Trust	–	2,000	2,000
	<u>107,070</u>	<u>113,141</u>	<u>220,211</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Donations			
Fundraising	55,908	–	55,908
Grants			
Grants - Big Lottery Fund	–	72,026	72,026
Grants - Van Neste Foundation	–	–	–
Grants - Avon & Somerset Police Community Trust	–	10,000	10,000
Grants - St James's Place Foundation	–	–	–
Grants - Medlock Trust	–	10,000	10,000
Grants - The Hobson Charity	–	–	–
Grants - The Portishead Nautical Trust	15,000	74,844	89,844
	<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 2017

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

The John James Bristol Foundation	£15,000
The Binks Trust	£3,500
The Notgrove Trust	£5,500
The Spielman Charitable Trust	£15,000
The Stone Family Foundation	£25,000
The Burden Trust	£5,000
The Albert Hunt Trust	£1,000
The Denman Charitable Trust	£5,500
The Masonic Charitable Foundation	£5,000
The Nisbet Family Charitable Trust	£20,000

The charity is grateful and appreciative of all donations.

6. Charitable activities

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Course fees	43,704	43,704	35,593	35,593

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

7. Investment income

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Bank interest receivable	222	222	334	334

8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Fundraiser costs	12,658	12,658	12,651	12,651

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Course costs	94,340	150,541	244,881
Support costs	4,071	—	4,070
	<u>98,411</u>	<u>150,541</u>	<u>248,951</u>

The Wheels Project Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2017

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Course costs	103,195	149,694	252,889
Support costs	10,269	–	10,269
	<u>113,464</u>	<u>149,694</u>	<u>263,158</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2017 £	Total fund 2016 £
Course costs	244,881	–	244,881	252,889
Governance costs	–	4,070	4,070	10,269
	<u>244,881</u>	<u>4,070</u>	<u>248,951</u>	<u>263,158</u>

The Wheels Project Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

11. Analysis of support costs

	Governance costs £	Total 2017 £	Total 2016 £
Governance costs	4,070	<u>4,070</u>	<u>10,269</u>

12. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2017 £	2016 £
Depreciation of tangible fixed assets	3,322	3,721
Fees payable for the audit of the financial statements	<u>3,263</u>	<u>4,384</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2017 £	2016 £
Wages and salaries	123,813	135,206
Social security costs	9,315	11,225
Employer contributions to pension plans	4,260	5,624
	<u>137,388</u>	<u>152,055</u>

The average head count of employees during the year was 5 (2016: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2017 No.	2016 No.
Admin	2	2
Operational	3	3
	<u>5</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2016: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was fifty two thousand nine hundred and six pounds.

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees;

No trustees received any reimbursed expenses during this financial year.

The Wheels Project Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

15. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 April 2016	79,900	27,846	139,065	246,811
Additions	1,920	–	203	2,123
At 31 March 2017	<u>81,820</u>	<u>27,846</u>	<u>139,268</u>	<u>248,934</u>
Depreciation				
At 1 April 2016	77,066	25,007	133,572	235,645
Charge for the year	1,188	710	1,424	3,322
At 31 March 2017	<u>78,254</u>	<u>25,717</u>	<u>134,996</u>	<u>238,967</u>
Carrying amount				
At 31 March 2017	<u>3,566</u>	<u>2,129</u>	<u>4,272</u>	<u>9,967</u>
At 31 March 2016	<u>2,834</u>	<u>2,839</u>	<u>5,493</u>	<u>11,166</u>

16. Debtors

	2017 £	2016 £
Trade debtors	9,110	8,225
Prepayments and accrued income	43,224	11,396
	<u>52,334</u>	<u>19,621</u>

17. Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	1,975	3,510
Accruals and deferred income	6,553	9,098
Social security and other taxes	3,443	–
Other creditors	1,027	426
	<u>12,998</u>	<u>13,034</u>

Included in Accruals and deferred income is £2,740 (2016: £4,995) of deferred income carried forward, relating to pre-invoiced course fees, which will be released in the next accounting period.

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,260 (2016: £5,624).

The Wheels Project Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2016	Income	Expenditure	At 31 March 2017
	£	£	£	£
General funds	108,359	150,996	(111,069)	148,286

Restricted funds

	At 1 April 2016	Income	Expenditure	At 31 March 2017
	£	£	£	£
Big Lottery – Reaching communities Fund	-	75,141	(75,141)	-
Avon & Som Police Community Trust	-	10,000	(10,000)	-
The Hobson Charity Trust	-	5,500	(5,500)	-
The Portishead Nautical Trust	-	2,000	(2,000)	-
Van Neste Foundation	-	8,000	(8,000)	-
St James's Place Foundation	-	2,500	(2,500)	-
Henry Smith Charity Fund	32,400	-	(32,400)	-
The Medlock Trust	5,000	10,000	(15,000)	-
	<u>37,400</u>	<u>113,141</u>	<u>(150,541)</u>	<u>-</u>

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 2017 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. These funds were all spent in the year.

Avon & Somerset Police Community Trust

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

The Portishead Nautical Trust

These funds were used to support preparatory courses.

St. James's Place Foundation

These funds were all used to support the Karting programme.

The Wheels Project Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

Van Neste Foundation

These funds were all used to support the Karts and other preparatory courses.

The Hobson Charity Trust

These funds were all used to support various "pre- Community Vehicle" courses.

20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2017 £
Tangible fixed assets	9,967	9,967
Current assets	151,318	151,318
Creditors less than 1 year	(12,998)	(12,998)
Net assets	<u>148,287</u>	<u>148,287</u>

21. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2017 £	2016 £
Not later than 1 year	31,250	31,250
Later than 1 year and not later than 5 years	41,667	72,917
	<u>72,917</u>	<u>104,167</u>

22. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 1 April 2015.

No transitional adjustments were required in the retained funds or income or expenditure for the year.