

**COMPANY REGISTRATION NUMBER 02745215**

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

**31 MARCH 2011**

**Charity Number 1081236**

**ELLIOTT BUNKER LIMITED**

Chartered Accountants & Statutory Auditor  
3-8 Redcliffe Parade West  
Redcliffe  
Bristol  
BS1 6SP

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

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2011**

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# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

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<b>Registered charity name</b>	The Wheels Project Limited
<b>Charity number</b>	1081236
<b>Company registration number</b>	02745215
<b>Operating address</b>	31-32 Bonville Road Brislington Bristol BS4 5QH
<b>Website</b>	<a href="http://www.wheelsproject.org.uk">www.wheelsproject.org.uk</a>
<b>Registered office</b>	31-32 Bonville Road Brislington Bristol BS4 5QH
<b>Trustees</b>	R Hansen N Pritchard J Kane H Baxter M Clark
<b>Secretary</b>	N Pritchard
<b>Senior manager</b>	D Glossop
<b>Auditor</b>	Elliott Bunker Limited Chartered Accountants & Statutory Auditor 3-8 Redcliffe Parade West Redcliffe Bristol BS1 6SP
<b>Bankers</b>	HSBC Bank plc 817 Bath Road Brislington Bristol BS4 5PF

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT

### YEAR ENDED 31 MARCH 2011

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The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2011.

#### 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:

R Hansen  
N Pritchard  
H Baxter  
J Kane  
M Clark

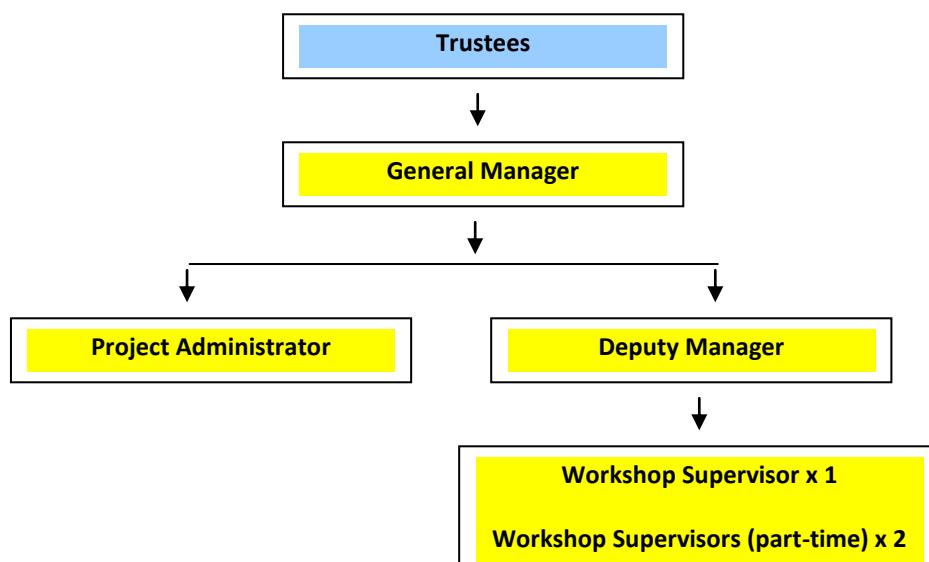
#### STRUCTURE, GOVERNANCE AND MANAGEMENT

Members of the Management Committee were directors for the purposes of company law and trustees for the purposes of charity law who served during the year and up to the date of this report are:

ACC Rod Hansen (Chair), Avon and Somerset Constabulary  
Mr Nicholas Pritchard (Secretary)  
Mrs Heather Baxter (Treasurer)  
Mr John Kane  
Mr Martin Clark  
Mr David Glossop (General Manager)

The Management Committee meet at least once a quarter and this year met seven times due to the financial uncertainties to fund the Project following the world-wide economic crash and consequent cuts in many of the public sectors which had in the past supported The Wheels Project.

The management structure has remained as in previous years and can be illustrated thus:



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

## **TRUSTEES ANNUAL REPORT**

### **YEAR ENDED 31 MARCH 2011**

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Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of members on 31 March 2011 was 5.

The Wheels Project takes out Directors' Liability insurance cover annually, in September, for up to £2,000,000.

#### **RESPONSIBILITIES OF THE TRUSTEES**

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 United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

An independent interim audit is produced after 6 months of each financial year. Two signatures are required on all cheques issued, with at least one Trustee's signature required for cheques exceeding £250. Valid signatures are all Trustees, General Manager and Deputy Manager.

Board meetings involving all Trustees and the General Manager are held at least on a quarterly basis and all meetings are minuted. This year in view of the economic climate we held 7 Board meetings.

Wheels' staff hold at least 6 programme review meetings held at the end of each term each year and these are also minuted and circulated to all Trustees.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 MARCH 2011

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#### EXECUTIVE SUMMARY

- This year we reported making a deficit of £40,000.
- At the beginning of the next financial year 2011-12 we need to raise a further £90,000 in addition to income already secured of £225,000 to cover our Forecast expenditure of £315,000. Monies from the Public Sector halved this year from 80% of total income in 2009-10. Public Sector income is expected to half again next year to 20% and there will be a increased onus on our fund raising efforts to secure monies from Trust Funds and identify initiatives which generate income. Monies from the Cabinet Office's 'Transition Fund' targeted organisations from the Third sector experiencing significant falls in Public monies this year. Our bid for £85,655 of funding in 2011-12 was successful. Our cash reserves, not including these monies, are £114,027 which represents 4 months of our operating costs. Over the last two years we have used £70,000 of our cash reserves to support a move to our new address in 2009 and meet the shortfall of income this year. We will need to monitor these cash Reserves closely to ensure we have sufficient monies to meet our liabilities fully. We need to build up these Reserves to cover at least 6 months of our operating costs and the monies received from the Cabinet Office's Transition Fund will be supporting us to develop a business plan to do so.
- We need to identify and develop new markets and initiatives to raise income for the forecast shortfall. Some such as Bristol Youth Links and Alternative Education Providers (*through Bristol City Council*) and the NOMS initiative (*through the Criminal Justice System*) will be supporting work with our target group of young people.
- The Wheels Project provides a safe, secure and professional training environment. It is structured to meet the needs of its learners and held in high regard by the local community. It is well managed and has a dedicated, committed and experienced staff and Board of Trustees. There is continued demand for our programmes and the courses are effective at meeting need and well received by students and referral agencies
- Our evaluations have shown that:
  - Our courses target our students effectively and structure the delivery and content in a way which meet their needs and that of the Government.
  - We effectively engage, educate, raise awareness and prepare young people for employment.
  - Our students' behaviours improve during and after completion of our courses and most leave with raised self esteem and confidence.
  - To our knowledge none of students have been involved in a road traffic accident leading to death or serious injury.
  - We need to maintain and build on our evaluative methods to provide improved evidence of our performances to stay in line with the needs of our target students and referrers.
  - We may need to increase our staffing levels to manage these changes and the extra demands each will require to produce the outcomes required by the contractors.
  - We will need to build on our consultation with our beneficiaries and referral organisations, review and develop our Evaluative and Quality Assurance systems

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2011

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### AIMS, OBJECTIVES AND ACTIVITIES

The Wheels Project Ltd is a Registered Charity with over 30 years experience working with targeted young people within a 25 mile radius of Bristol.

It seeks to engage and educate young people who are:

- Aged 13-16 years who are socially and educationally disadvantaged and significantly in danger of becoming involved in crime.
- Aged 16-18 years who are classified on the 'Not in Education, Employment or Training' (NEET) register which is maintained by the Learning Partnership West (ex Connexions) and live in the most deprived areas. They have poor histories of attendance, behaviours and completion.
- Aged 19-24 years who have been identified by Job Centre Plus and/or the Criminal Justice Services as Not in Education, Employment or Training and live in the most deprived areas.

Our courses **Aim** to:-

- harness learners' interests, build confidence and self-esteem through fun and achievement and develop social and work-based skills which encourage learners to develop their aspirations and plan for the future.

Our **Objectives** are to:-

- Provide programmes, as a part of multi agency work, which are safe and enjoyable and which enable young people to gain a sense of achievement, worth and economic well being.
- Enable our learners to feel that they make a positive contribution throughout our courses and feel that they have something positive to offer their community upon completion.
- Change the behaviours of disaffected and disadvantaged young people through:
  - developing and accrediting their vocational and social skills.
  - enabling them to improve their behaviour on our highways.
  - increasing their employment prospects.
  - helping to reduce their levels of crime.

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

**YEAR ENDED 31 MARCH 2011**

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### VENUE



The Wheels Project Ltd is a Bristol based charity with 30 years experience of inspiring hard to reach young people who are failing in main stream Education and Training. We are based in the South East of the city approximately 3 miles from the City Centre. Access by public transport is good but the majority of our groups are transported to us. We occupy 7,800 sq ft of premises sited on a small industrial site. We pay £31,500 rent per annum. We currently hold a 3 year contract with our landlord which expires in August 2012. The site is designed to meet the needs of

our learners and contain two professionally equipped motor vehicle workshops, two classrooms, numerous offices, two kitchens, stores, reception area and a large car park.

We employ specialist, qualified staff who are experienced in engaging and teaching young people whose behaviour is challenging and resistant to change. Our courses are progressive, structured and designed to meet the Preferred Learning Styles and needs of our learners. We deliver to groups of up to 8 learners supervised by at least 2 supervisors from The Wheels Project.

In the last 10 years we have helped over 2,000 disengaged young people and have consistently achieved average attendance levels of 85%. In the last 6 years we have helped over 100 young people renovate 13 vehicles for a charity of their choice. We are an accredited provider of the OCR Certificate in Motor Vehicle Studies and evaluation studies confirm that young people benefit from our courses with improved behaviour, attendance at school, higher self esteem and a much more positive attitude towards securing further education or work after leaving. Referral agencies confirm this improvement and remain very supportive of the Project.



### CONTEXT

In March 2011 Learning Partnership West reported:

- 66 young people on its Choices Programmes in Bristol (young people excluded from the Local Education Authority and contracted into the Connexions Service to deliver the statutory provision).
- 1,479 16-18 year olds Not in Education Training or Employment in Avon (NEET) (5.5% of total cohort)
- 24,092 16-18 yr olds in Avon were either in Employment, Education or attending Government Training Schemes

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 MARCH 2011

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Further, Bristol City Council reported large numbers of its pupils were leaving with fewer than 4 GCSEs shown in its table below:-

Type	Average Number of GCSEs	Total Getting 3 GCSEs or Fewer	Number of pupils in Cohort	% Achieving 3 GCSEs or Fewer
Academy	10.6	35	961	3.6%
PRU	4.0	21	42	50.0%
Secondary	10.3	70	2024	3.5%
Special	2.0	30	53	56.6%
<b>Grand Total</b>	<b>10.2</b>	<b>156</b>	<b>3080</b>	<b>5.1%</b>

The numbers leaving schools in Avon without any qualification was considered too small to be significant but The Wolfe report published on 3<sup>rd</sup> March [www.education.gov.uk/publications/.../DFE-00031-2011](http://www.education.gov.uk/publications/.../DFE-00031-2011) highlighted the number and range of other qualifications than GCSEs gained within schools and was critical that so many had little apparent worth particularly with Employers. It did however give a strong endorsement towards vocational qualifications [www.edexcel.com/.../BTEC](http://www.edexcel.com/.../BTEC) *The future of vocational education* which supports the services offered by The Wheels Project.

The table above highlights the levels of priorities each type of establishment may give to the cohort of young people we are targeting.

This year we were able to increase our levels of work within the Criminal Justice System through our partnership with Bristol's IMPACT team and funding from *The Wates Foundation*. IMPACT reported increased numbers of prolific offenders on their registers this year standing at 177 on 31<sup>st</sup> March 2011: This in a climate where the Home Office reported in May 2011 falling levels of crime overall by 3%. [www.homeoffice.gov.uk/.../science...statistics...statistics/crime.../hosb0611](http://www.homeoffice.gov.uk/.../science...statistics...statistics/crime.../hosb0611).

*A large proportion of prolific offenders leaving our local prisons have been given Sentences by the Courts of less than 12 months and are therefore under no statutory obligation to attend the IMPACT programme on their release. Take up from this group on a voluntary basis is reported as low. The Home Office have found that this cohort of prisoners is significantly more likely to re-offend within 12 months of release compared to those Sentenced to longer than 12 months. We need to address how we can engage those prisoners from the group most at risk of re-offending*

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 MARCH 2011

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#### SOURCES OF REFERRAL

Learners are referred onto our programmes from a range of agencies such as Pupil Referral Units, State Schools, the Youth Service, Care Services, Criminal Justice Agencies, Connexion's Choices Programme, Government Training Agencies.

Learners this year were referred onto our programmes from a range of agencies shown below:-

- Pupil Referral Units (28%; *down 5%*)
- Criminal Justice (20%; ***up 18%***)
- Connexions Choices (18%; ***up 18%***)
- State Schools/Academies (16%; *down 9%*)
- Government Training Schemes (14%; ***up 10%***)
- Children's & Young People Service (CYPS) (6%; *down 19%*)

Schools and in particular Academies, laid far greater emphasis this year on keeping pupils who were failing in school on site to undertake additional remedial studies. Pupil Referral Units placed more emphasis on short term provision in house and returning their pupils into mainstream provision quicker and as a consequence were less flexible in releasing their pupils. The main problem for us though was significantly less monies to provide alternative provision outside of their own. The same can be said for CYPS who experienced dramatic cuts of up to 50% to its budgets for commissioned services.

Organisations such as the Criminal Justice Services, Connexions Choices programme (for excluded pupils in year 11) and Government Training agencies such as 'Access to Achievement' had little if any resources to pay for non in-house courses but did find the flexibility, resources and management to release their students onto our programmes.

This year we relied more heavily on income from Charities (*28% of total costs*) with, to a lesser degree, our Cash Reserves (*15%*) to operate and deliver our programmes.

#### LEARNER PROFILE

We conducted an analysis of our questionnaire, completed by 110 of our learners at the beginning of their attendance on our programmes, and found that learners came from across the four Unitary Authorities with most, 26%, living in the south of Bristol.

- 80% lived with their parent(s) (fewer than last year).
- 70% were living with a single parent.
- 30% of households had neither parent in full time employment.
- 95% lived in the most deprived areas across the west of England
- 29% had truanted from school and of those 15% were truanting at least one day a week.
- 55% had been to more than one senior school.
- 70% had been suspended from school.
- 33% had been permanently excluded.
- 33% were 15 years of age.



# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 MARCH 2011

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- 82% were male.
- 10% were non white.
- 20% suffered from asthma.
- 80% had taken at least one illegal substance.
- 51% admitted to driving a motor cycle illegally on the road.
- 27% admitted to driving a car illegally on the road.
- 55% admitted to having been arrested, the most common offence being assault and theft.
- 15% were attached to a Youth Offending Team.

#### TRENDS

From the figures we analysed this year we found that:



- more women attended the Project.
- more non whites attended the Project.
- more older teenagers who had formally left school.
- more learners from the centre of Bristol (inner city).
- more parents were in full-time employment
- more left with a positive outcome such as improved behaviour and entered Further Training elsewhere.

- fewer Year 9 and Year 10 learners.
- fewer learners living with their parent(s).
- fewer learners had taken alcohol.
- fewer learners had been excluded from school.
- fewer learners had driven a stolen motor cycle on the road.
- fewer had driven a car illegally on the road
- fewer were involved in road traffic collisions leading to Death or Serious Injury

#### PROGRAMME COSTING METHOD

Unit Programme costs are estimated using a Full Cost Recovery model based on dividing the forecast annual expenditure to run The Wheels Project by the number of programme units it has the capacity to deliver during that period. This method enables us to track and account for monies raised for specific programmes to be accounted for efficiently and accurately.

If the target number of programme units is reached, each unit attracts full funding and the forecast expenditure is accurate then there will be no surplus or deficit made over the year.

#### STRUCTURE

The programmes are designed to be progressive with each new learner required to attend our entry programme before progressing onto the higher level programmes.

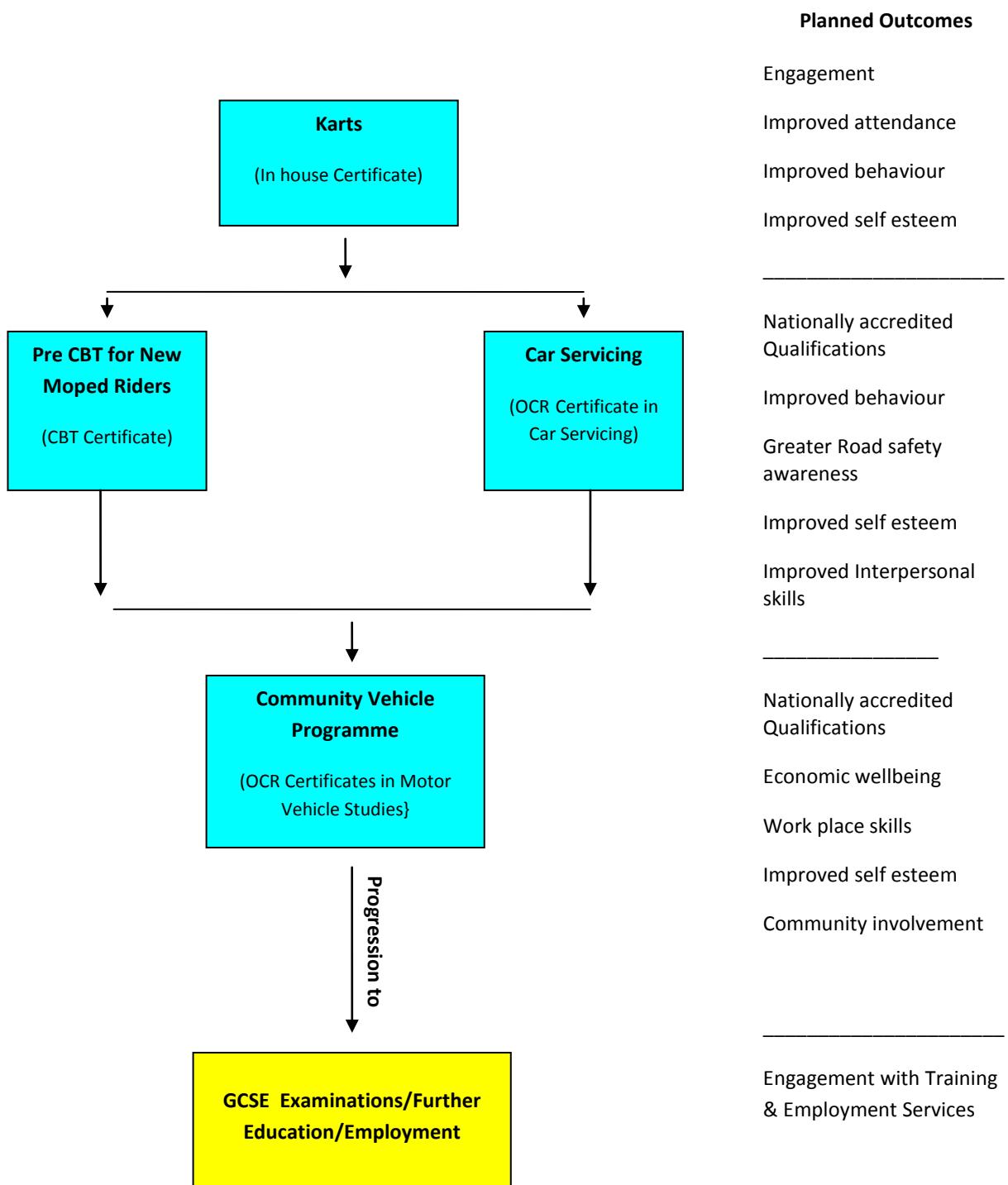


**THE WHEELS PROJECT LIMITED  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES ANNUAL REPORT *(continued)***

**YEAR ENDED 31 MARCH 2011**

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# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

**YEAR ENDED 31 MARCH 2011**

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### A STATEMENT ON OUTCOMES AND EVALUATIONS

Working as a part of a multi agency team, we help young people who are failing in mainstream education to overcome barriers to learning and identify a route to employment as a way out of poverty and a drift towards crime. We aim to help learners feel that they make a positive contribution throughout our courses and that they have something positive to offer their community upon completion

We recognise the importance of demonstrating our effectiveness in achieving these overarching aims as well as many other objectives we and our learners set for ourselves.



### HOW WE MEASURE OUR RESULTS CURRENTLY

This year we introduced two, new Assessment of Needs Questionnaires; one for learners and the other for organisations, currently 72, which may refer learners onto The Wheels Project Ltd.

The first is used as a ‘bottom up’ approach for learners to complete which aims to identify their levels and areas of interest regarding our current menu of programmes together with any new areas which they may identify for us to develop.

The second is to measure our suitability, function, effectiveness and financial viability with those organisations who are already working in some capacity with our target group of learners.

We use multiple criteria to measure our inputs, outputs and outcomes for learners.



Initial assessments by all parties provide baselines for learners and are recorded in learning plans. We record inputs using formal schemes of work and lesson plans. We measure outputs such as attendance levels, qualifications gained, skills learned using Registers, Trackers and qualifications gained.

We track progress against planned outcomes through observation, feedback and discussions with learners, Wheels’ supervisors and Key workers from referring organisations.

We measure outputs such as attendance levels, qualifications gained, skills learned and achievements.

We measure outcomes such as behavioural changes through feedback from Wheels’ staff, key workers and employers using the following tools:

- An evaluation form setting out initial learning outcomes for each learner set and completed by their Key worker. Distance travelled is recorded at the end of each programme is scored using subjective scale.
- A safety assessment form completed at the induction stage and completed by each learner.
- A personnel monitoring form completed by each learner.
- An evaluation form measuring ‘Distance travelled’ is recorded by the Key Worker at the end of each programme using a subjective scoring scale but based on observation, achievement and performance.
- A learner end of course feedback form.
- An evaluation form measuring safety performance of learners 12 months after they successfully gained their Compulsory Basic Training Certificate.
- An assessment of needs questionnaire for all potential referral agencies to complete.

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2011

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### LONGER TERM IMPACT

This year as a response to learner and agency feedback we have bid and secured funding to enable us to work with our learners for longer periods and also to recruit an evaluation and outreach officer to improve our short term outcome recording and attempt to measure our longer term impact through sustained relationships with course participants.



### SUMMARY OF PERFORMANCE AND OUTCOMES

In the last 10 years we have helped over 2,000 young people, who have consistently achieved average attendance levels of 85%. In the last 6 years we have helped over 100 people renovate 13 vehicles for a charity of their choice through our Community Vehicle Programme.

### 1. PROGRAMMES

#### 1.1 The Community Vehicle (CV) Programmes

have been our best performing programme this year with 90% of learners completing the course. 24 learners in 3 groups were eligible to undertake OCR certificated programmes in Motor Vehicle Studies and all gained at least 1 award with 27 awards made in total.

One group of learners in their final year and from a collection of schools in South Gloucestershire renovated a SWB Land Rover for The Equestrian Centre [www.banwellequestriancentre.com](http://www.banwellequestriancentre.com), a new enterprise based in Banwell, North Somerset which works with Special Education Needs learners. This initiative was funded through The ***Equitable Charitable Trust*** and ***Work 2 Learn Programme*** based in South Gloucestershire.

The Centre was delighted with its 'new' vehicle as seen in their letter below:-

'I am writing to say a huge THANK YOU for the amazing work that you carried out on our Land Rover! We are absolutely delighted with the outcome and as you can see from the picture above, she is straight back into action!

For three years we have been working with vulnerable and disadvantaged young people. These include individuals who are in care, have learning difficulties; have been excluded from



school or who do not fit into main stream education. As well as learning about horses and how to care for them, our students also have the opportunity to engage in a wide range of activities including: art and crafts, cooking, wildlife projects, music, cycling, canoeing, trips and outings and many more. Our aim is to build confidence and self esteem through these activities and help students towards fulfilling their potential. Often the students are

able to re-engage in formal education and progress into College or work placements. The work is challenging yet very rewarding and the Land Rover is a superb vehicle in which to transport students and equipment around our land.

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 MARCH 2011

We had for some time considered the vehicle to be beyond repair and it was basically rotting away in the corner of our yard. Working on a very tight budget we felt that the amount of work required to put it right would be beyond our means. I think even you had your doubts about taking it on when you first took a look! We were missing it badly as we use it to transport our students, hay and water to the surrounding fields. Our vulnerable students always enjoy a ride in her!



Well I am pleased to say that we were totally stunned to see the Land Rover returning through our gates with a new lease of life. It was virtually unrecognisable thanks to the efforts your students and team. Talking to the lads it seems like nearly everything has been replaced and they even went to the trouble of a respray! This was way beyond our expectations.

It was great to meet your students during the process and in particular at the end as they had clearly taken great pride in their achievements. Each one of them took pleasure in pointing out which parts had been replaced and what had been the most challenging aspects of the project. We were very happy to offer them the opportunity to meet and indeed ride some of our horses as a thank you. I feel it is a great credit to your mechanics (Richard and Jerry) that these lads saw the project through to completion and were able to accept the reward of praise and congratulations from our tutors and students. I'm sure that the experience will benefit them as they progress into further education or employment.



'Steve & Ruth Caiger' (owners)



A second group from KTS's Access to Achievement Programme attended this course through the support of the ***Henry Smith Charity***. The Learners prepared a Ford Focus Estate, donated by Avon and Somerset Constabulary, and gifted it to Holly Hedge Animal Sanctuary based in Barrow Gurney. [www.hollyhedge.org.uk](http://www.hollyhedge.org.uk) These learners were attending a Government Training programme for unemployed teenagers studying for a Foundation Learning Certificate (FLC) and the qualifications they gained from our course contributed significantly towards their FLC. Of the 8 students who started 5 left to go into Full time college placements 3 of whom were in motor vehicle studies with 1 other awaiting news of an application made for an apprenticeship.

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 MARCH 2011

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A third group of 10 young people also funded by the ***Henry Smith Charity*** has been renovating a 4x4 off road vehicle for an Environment focused community group, ‘Ground4Change’, based in Southmead, North Bristol. [www.grounds4change.co.uk](http://www.grounds4change.co.uk) Some of these learners are attached to the Charity and are taking an active role in the vehicle’s preparation.

#### 1.2 Programmes with offenders

We have run pilot programmes in Motor vehicle skills over the last two years for prolific offenders attached to Horfield Prison and Bristol’s IMPACT team on their release. The ***Wates Foundation*** has supported this initiative and it is showing promising results. For those who start and complete there are low reoffending rates and high numbers leaving for jobs or Further Training. We still need to attract higher starting rates and this year we delivered the first half of two programmes inside HMP Horfield just prior to prisoners release dates with the offer of completing the second half immediately on release. Early indications show that the motivation shown by the prisoners has not transferred once released back into their community. The evidence shows clearly that there is a significantly higher chance of an offender from the IMPACT team starting on our programmes delivered in the community if the referral is made when the offender is already in the community.

We are addressing the reasons behind this with Bristol’s IMPACT team and are looking to introduce proposals which offer prisoners significantly more individual support, directly from us, to access our facilities through a new dedicated Wheels staff post which has the time to offer prisoners many of the services the IMPACT team is unable to do; such as pre release counselling, post release 1-1 outreach support, transportation to our premises and contacts with Employers. The majority of prisoners who have attended our pre release programmes have been subject to sentences of less than 12 months and are not subject as a consequence to any statutory supervision once released. All targeted offenders are offered the opportunity to attend IMPACT programmes co ordinated by a case manager on a voluntary basis but the majority fail to take it up. Consequently there is no support currently available to this challenging cohort to counsel encourage and enable them to continue with us. The Justices secretary, Ken Clarke, revealed in 2011 that offenders receiving prison sentences of less than 12 months are re-offending significantly quicker after release than those sentenced for longer. Low motivation, poor Basic and vocational skills, (insufficient time to undertake Training programmes inside) facing multiple issues around housing, relationships and substance abuse on the outside and it is no surprise that this cohort is back inside so soon.

‘Pathways’ [www.emcett.com/offender/two/seven\\_pathways.html](http://www.emcett.com/offender/two/seven_pathways.html) is a strategy used by the National Offender Manager Service (NOMS) and aimed at reducing reoffending. It is used as a working model by the IMPACT team. It addresses 7 key issues experienced by offenders of which The Wheels Project can make a significant contribution in Education and Training and Employment.

Many of our other groups such as Pupil Referral Units, Government Training schemes and Youth Clubs contain a small proportion of offenders who are attached to Youth Offending Teams and it is our experience that these offenders usually perform well when doing so.

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2011

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### 1.3 British Schools Karting Championship Prep

Following requests from Learners completing our Karts programme we obtained monies through **BBC's Children In Need** to prepare 3 teams containing 3 learners for competition in the British Schools Karting Championship held over 4 rounds after Christmas. One of the teams was withdrawn prior to the competition after completing most of our programme but unwilling to moderate their poor behaviour sufficiently in school. The two remaining teams both completed the course and practice sessions before exiting in Round 1 of the event. One team lost their qualifying place for Round 2 by a whisker when its' last driver committed a manoeuvre (from a winning position too!) which lead to his disqualification and his team's exit.

### 2. ROAD SAFETY IMPACT



We introduced our **Pre CBT Moped Programme** in November 2007 – an introduction to moped riding (pre-Compulsory Basic Training, CBT) and since then have delivered 40 of these programmes thanks to full funding provided through the Road Safety Partnerships in Bristol, North Somerset and BANES.

Out of 205 starters 175 learners completed the 12 week courses (85%).

Of those who completed 132 (75%) took and passed the Compulsory Basic Training (CBT) although 43 failed to turn up for the CBT of whom 30 were ineligible because they did not hold a Provisional Driving Licence (Considered too expensive at £50 each and troublesome because documents required to purchase one were either lost or destroyed).

We produced an evaluation this year which showed that of the 41% of the learners who had passed their CBT and who responded to our survey:

- 78% had taken their CBT at least 12 months beforehand.
- 72% currently owned a moped.
- 22% had owned a moped before they had taken their CBT.
- 31% acquired a moped within 1 month of passing their CBT.
- Another 38% acquired a moped within 6 months of passing their CBT.
- Of those who did not buy a moped after gaining their CBT, the main reason given was that it was too expensive or they were going to wait to get a car.
- 85% bought their own moped, which was usually second hand.
- There were no reported deaths or serious injuries from our survey, although 28% had been involved in a minor accident.
- All learners fed back that our Moped Programme helped them to drive more safely



# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

**YEAR ENDED 31 MARCH 2011**

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### 3. USERS' EVALUATION

We are an accredited provider of the OCR Certificate in Motor Vehicle Studies, an Entry Level 3 course, and are close to an agreement with ABC to offer their Level 1 courses which will link in with the new Foundation Learning Certificate and increase the prospects for young people wanting to secure places in further education or employment.

A major objective within these Entry Level courses is to reintegrate young people within their school or college. Success with achieving this aim is confirmed by reports of better attendance and behaviour as these comments show

#### *Referrers' Comments*

*'Course impacted positively – attendance at school up 10%. Thoroughly enjoyed by all – especially the karting!' Teacher, Merchants Academy.*



*'Structure was excellent due to the fact that it was set at the right level and pace. Learners found the content interesting and fun. It was taught at an appropriate level – the Supervisors were patient and very polite. Our learners really enjoyed the course and responded well to it. It helped build their confidence and social skills'. Teacher, Oasis Academy Brightstowe.*

*'Well planned and kept the young people engaged and focused as they had plenty to do. Good, informal delivery which met the learning needs of the YIPs. Learners always turned up on time to take part and were very positive about coming to Wheels. 2 applying for apprenticeships and 2 are continuing with college courses.' Youth Leader, Peasedown St John Youth Centre, Bath.*

*'Brilliant course - all learners have gained skills and confidence.' Youth Worker, BANES.*

#### *Teacher's Case Study*

*'R and R both have history of poor school attendance, underachievement and disruptive behaviour in school. They have also been in trouble with the police for anti-social behaviour and one has had an ASBO. They have both just about made it through to the end of year 11. The Wheels Project has been a lifesaver for them in their final year at Merchants' Academy. It provided the right 'carrot' for maintaining school attendance and checking their behaviour. They will now leave school with at least 3 GCSEs and an ASDAN award in Personal & Social Development.'*

#### *Students' Comments*

*'It was good to learn new things and I learnt a lot about cars – it was fun.' Student, BANES.*

*'I enjoyed driving the car and stripping the engine.' Student, Peasedown St John Youth Centre.*

*'I enjoyed meeting new people and learning new things about parts on the moped and how it works.' Student, BEC.*

*'I learnt how to check a motorbike before driving it.' Student BEC.*

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 MARCH 2011

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#### 4. SAFETY AT WORK

There have been no reported accidents or incidents at The Wheels Project again this year which is a testament to our policies, procedures and, above all, the care taken by our staff to ensure the safety and welfare of the learners and themselves. We have maintained our contract with Citation for another year for their expertise, guidance and support on Health and Safety Policies and Procedures at work with special attention paid to motor vehicle workshops, training and administration.

#### WORKING TOGETHER

In addition to working with referrers The Wheels Project also serves as a placement provider for new Police Officers who are in training with Avon and Somerset Constabulary and Avon Fire and Rescue Service regularly delivers its RoadSkills 2 and RoadSkills 3 presentations on our programmes, raising awareness of road safety.

#### FINANCIAL REVIEW

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This year has been very challenging for us and has seriously questioned our future. In 2009-10 we received 80% of our funding from a range of public bodies, either through grants, contracts or donations from user groups. This year that figure reduced to 40%.

In May 2010, like many other Third sector organisations, we faced the prospect of closure if funding could not be secured through other sources. We calculated redundancy and closure costs and concluded that our cash reserves could sustain us for a maximum of 6 months. The economic crises led to a 15% reduction in the number of groups attending our programmes and a significant reduction, as a consequence, to our revenue.

The evaluations that we conducted with current and potential learners and referral agencies, all clearly indicated a continued need for the Project but it was clear that we had to identify new sources of funding if we were going to continue. Our reserves and monies secured on a long term basis from local trusts helped us to manage, in the short term, to redirect our energies towards fund raising where we successfully secured significant new funding, particularly for our Community Vehicle Programme, over the next 2 years from a number of Trusts.

Our accounts show that in 2010-11:-

- the net income and resources for the year was £222,276 (*£273,499 in the previous year*)
- the net expenses for the year were £262,487 (*£303,702 in the previous year* when removal and set up costs for our new premises accounted for £50,000 net).

**We recorded a deficit of £40,211 this year against a deficit of £30,203 the previous year**

#### PLANS FOR FUTURE PERIODS

We have secured £225,000 of income to date for the next financial and can expect a shortfall of around £90,000 this year based on our Budget Forecast for 2011-12 if no more income is secured. (*We had secured £90,000 at this same stage last year*) We will need to identify and secure new supporters and it will fall upon us to demonstrate our impact and value even more if we are to attract new monies to avoid these forecast shortfalls and threat of closure.

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 MARCH 2011

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The new supporters attracted this year have pledged significant monies each year over the next two years also.

This year we received £85,655 from the Transition Fund through The Cabinet Office £63,000 of which we are required to use to identify new marketing and Fundraising opportunities, Course development, Staff Training and Evaluative processes and systems. It will be an opportunity to appraise our performances and make plans to develop our services to prepare for change. These monies were awarded in March 2011 but none have been included in the income for this year as they are all restricted to being spent in 2011-12.

To date we have 3 major bids which have made it to the final stages of consideration and outcomes are expected by the end of July 2011 in each case. Successful bids would just cover the anticipated shortfall and provide support for three more years. We shall be looking for other funding opportunities throughout the year even if these bids are all successful.

The demand on meeting targets for added value such as progression into Further Training and /or Employment needed to attract funding increases year on year. We will need to improve our links with key agencies such as Learning Partnership West and Job Centre Plus if we are to achieve these targets.

Our work within the Criminal Justice System has been core to our operations and if we are to improve our outcomes with this challenging group then we will need to increase our capacity to do so. A potential development we have identified could be through the addition of a new Outreach post aimed specifically at driving this cohort towards a significant improvement in their attendance levels once released back into the community. We are in negotiation with two key Trusts who support this area of work.

The demand for our current programmes remains high but the monies to pay for them from Referring organisations, all currently from the Public Sector, are diminishing rapidly in the short term at least. We are building on our current consultation levels with beneficiaries and referring agencies with a programme of presentations and formal questionnaires. New initiatives are also coming into view from the Public Sector such as Bristol Youth Links and Alternative Education Providers (*through Bristol City Council*) and the NOMS initiative (*through the Criminal Justice System*) which will each be supporting work with our target group of young people and we shall be working towards securing contracts with each of these initiatives over the next 12 months.

Part of our work this year will be to acquire a Quality Mark through the Charities Evaluation Services. This should frank the quality of our work to date and identify areas needed for improvement. It is our aim that by doing so we will be more competitive when applying for funding and also better placed to offer guidance and consultancy to other similar providers from around the UK.

We will consider the opportunities of delivering our programmes through other similar organisations nationwide with the aim of evaluating the benefits they bring on a national scale. We have identified Trust Funds who would be interested in supporting pilot projects of this nature.

The Trustees will meet no less than every two months to monitor our position closely and take careful note of our reserves, income and expenditure and closure costs. A Budget and Cash flow forecast, drawn up in March this year, is updated regularly as a key management tool. It will also be mindful to how we can adapt to meet the needs of our target group of learners in the current economic climate.

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2011

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### AUDITOR

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

### SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Registered office:  
31-32 Bonville Road  
Brislington  
Bristol  
BS4 5QH

Signed on behalf of the trustees

N PRITCHARD  
DIRECTOR AND SECRETARY

# **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 2011**

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We have audited the financial statements of The Wheels Project Limited for the year ended 31 March 2011 on pages 22 to 31, which have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), and on the basis of the accounting policies set out on pages 24 to 25.

This report is made solely to the company's members, as a body, in accordance with sections 495 and 496 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company'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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS**

The responsibilities of the trustees (who also act as directors of The Wheels Project Limited for the purposes of company law) for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view are set out in the Statement of Responsibilities of the Trustees on pages 3 to 10.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and have been prepared in accordance with the Companies Act 2006. We also report to you whether in our opinion the information given in the Trustees Annual Report is consistent with those financial statements.

In addition we report to you if, in our opinion, the charity has not kept adequate accounting records, if the charity's financial statements are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosures of trustees' remuneration specified by law are not made.

We read the Trustees Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

### **BASIS OF AUDIT OPINION**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in 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 2011**

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#### **OPINION**

In our opinion:

- the financial statements give a true and fair view of the state of the charity's affairs as at 31 March 2011 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- the financial statements have been prepared in accordance with the Companies Act 2006; and
- the information given in the Trustees Annual Report is consistent with the financial statements.

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

3-8 Redcliffe Parade West  
Redcliffe  
Bristol  
BS1 6SP

11 July 2011

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

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

**YEAR ENDED 31 MARCH 2011**

	Note	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2011 £	Total Funds 2010 £
<b>INCOMING RESOURCES</b>						
Incoming resources from generating funds:						
Voluntary income	2	46,445	20,300	81,554	148,299	207,758
Investment income	3	90	–	–	90	118
Incoming resources from charitable activities	4	–	10,000	63,887	73,887	65,548
Other	5	–	–	–	–	75
<b>TOTAL INCOMING RESOURCES</b>		<u>46,535</u>	<u>30,300</u>	<u>145,441</u>	<u>222,276</u>	<u>273,499</u>
<b>RESOURCES EXPENDED</b>						
Costs of generating funds:						
Cost of generating voluntary income	6	(19,414)	–	–	(19,414)	(8,083)
Charitable activities	7	(3,311)	(39,384)	(195,987)	(238,682)	(280,591)
Governance costs	8	(4,391)	–	–	(4,391)	(15,028)
<b>TOTAL RESOURCES EXPENDED</b>		<u>(27,116)</u>	<u>(39,384)</u>	<u>(195,987)</u>	<u>(262,487)</u>	<u>(303,702)</u>
<b>NET INCOMING RESOURCES BEFORE TRANSFERS</b>						
Transfers between funds	9	19,419	(9,084)	(50,546)	(40,211)	(30,203)
Transfer between funds	10	(29,969)	–	29,969	–	–
<b>NET INCOME/(EXPENSE) FOR THE YEAR</b>		<u>(10,550)</u>	<u>(9,084)</u>	<u>(20,577)</u>	<u>(40,211)</u>	<u>(30,203)</u>
Total funds brought forward		<u>121,806</u>	<u>10,917</u>	<u>21,515</u>	<u>154,238</u>	<u>184,441</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>111,256</u>	<u>1,833</u>	<u>938</u>	<u>114,027</u>	<u>154,238</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities

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

**BALANCE SHEET**

**31 MARCH 2011**

	Note	2011 £	2010 £
<b>FIXED ASSETS</b>			
Tangible assets	12	<b>38,588</b>	58,886
<b>CURRENT ASSETS</b>			
Debtors	13	<b>21,273</b>	23,378
Cash at bank and in hand		<b>150,262</b>	85,528
		<b>171,535</b>	108,906
<b>CREDITORS: Amounts falling due within one year</b>	14	<b>(96,096)</b>	(13,554)
<b>NET CURRENT ASSETS</b>		<b>75,439</b>	95,352
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>114,027</b>	154,238
<b>NET ASSETS</b>		<b>114,027</b>	154,238
<b>FUNDS</b>			
Restricted income funds	17	<b>1,833</b>	10,917
Unrestricted income funds	18	<b>112,194</b>	143,321
<b>TOTAL FUNDS</b>		<b>114,027</b>	154,238

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the members of the committee on the 11 July 2011 and are signed on their behalf by:

H BAXTER

Company Registration Number: 02745215

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

## **NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2011**

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### **1. ACCOUNTING POLICIES**

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### **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.

#### **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 2011

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### 1. ACCOUNTING POLICIES *(continued)*

#### **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. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2011 £	Total Funds 2010 £
<b>Fundraising and advertising</b>					
Donations	<b>46,445</b>	<b>20,300</b>	<b>35,200</b>	<b>101,945</b>	55,913
<b>Grants receivable</b>					
Youth Clubs and schools -					
Kick Start	-	-	<b>10,836</b>	<b>10,836</b>	10,700
Positive Activities For Young	-	-	-	-	24,000
Grants receivable - Road Safety Partnership	-	-	<b>35,518</b>	<b>35,518</b>	117,145
	<b><u>46,445</u></b>	<b><u>83,300</u></b>	<b><u>81,554</u></b>	<b><u>148,299</u></b>	<b><u>207,758</u></b>

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2011

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### 2. VOLUNTARY INCOME *(continued)*

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

BBC Children in Need	£6,544
The Equitable Charitable Trust	£10,000
Henry Smith Charity	£35,200
The Notgrove Trust	£5,000
John James Foundation	£13,500
Portishead Nautical Trust	£1,000
Van Neste Foundation	£5,000
Spielman Charitable Trust	£10,000
Garfield Weston Foundation	£10,000
Avon and Somerset Police Community Trust	£1,000
Wates Foundation	£20,300

### 3. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Bank interest receivable	<u>90</u>	<u>90</u>	<u>118</u>

### 4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Restricted Funds £	Designated Funds £	Total Funds 2011 £	Total Funds 2010 £
Course fees	<u>10,000</u>	<u>63,887</u>	<u>73,887</u>	<u>65,548</u>

Course fees represent amounts receivable from public organisations.

### 5. OTHER INCOMING RESOURCES

	Total Funds 2011 £	Total Funds 2010 £
Other income	<u>—</u>	<u>75</u>

### 6. COSTS OF GENERATING VOLUNTARY INCOME

	Unrestricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Fundraising costs	<u>19,414</u>	<u>19,414</u>	<u>8,083</u>

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2011

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### 7. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Total Funds 2011	Total Funds 2010
	£	£	£
Wages/salaries	121,863	121,863	140,656
Materials and tools	6,574	6,574	9,144
Pension costs	13,779	13,779	13,613
Activities	6,753	6,753	14,218
Staff training	283	283	666
Rent and rates	26,693	26,693	32,089
Health and Safety	2,335	2,335	2,721
Light and heat	5,208	5,208	3,777
Repairs and Maintenance	5,467	5,467	4,359
Insurance	17,506	17,506	16,676
External trainers costs	—	—	91
Motor and Travel	2,551	2,551	1,829
Canteen	388	388	811
Sundry expenses and Cleaning	2,112	2,112	7,290
Subscriptions	647	647	1,036
Telephone	2,424	2,424	3,339
Printing, postage and stationery	2,432	2,432	4,260
Depreciation	21,666	21,666	24,015
	<hr/> <u>238,681</u>	<hr/> <u>238,681</u>	<hr/> <u>280,591</u>

Rental costs were reduced in the year due to a rental holiday provided by the landlord, Grammont Properties Ltd.

### 8. GOVERNANCE COSTS

	Unrestricted Funds	Total Funds 2011	Total Funds 2010
	£	£	£
Accountancy fees	1,613	1,613	1,460
Audit fees	2,500	2,500	2,623
Researcher fees	—	—	5,250
Legal and professional fees	98	98	5,578
Bank charges	180	180	117
	<hr/> <u>4,391</u>	<hr/> <u>4,391</u>	<hr/> <u>15,028</u>

### 9. NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging:

	2011	2010
	£	£
Auditors' fees	<hr/> <u>2,500</u>	<hr/> <u>2,623</u>

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2011

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### 10. FUND TRANSFERS

During the period an amount of £29,969 was transferred from unrestricted funds to designated funds in order to remove deficit balances on certain funds.

### 11. STAFF COSTS AND EMOLUMENTS

**Total staff costs were as follows:**

	2011	2010
	£	£
Wages and salaries	<b>115,974</b>	130,262
Social security costs	<b>11,203</b>	13,064
Other pension costs	<b>13,779</b>	13,613
	<b>140,956</b>	156,879

**Particulars of employees:**

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

	2011	2010
	No	No
Number of staff	<b>5</b>	6
	<b>==</b>	==

No employee received remuneration of more than £60,000 during the year (2010 - Nil).

No Trustees received any remuneration from the charity nor any reimbursed expenses.

### 12. TANGIBLE FIXED ASSETS

	Tools and Equipment	Motor Vehicles	Leasehold Improvements, F & F	Total
	£	£	£	£
<b>COST</b>				
At 1 April 2010	<b>132,500</b>	<b>27,527</b>	<b>77,786</b>	<b>237,813</b>
Additions	<b>1,260</b>	<b>—</b>	<b>109</b>	<b>1,369</b>
<b>At 31 March 2011</b>	<b>133,760</b>	<b>27,527</b>	<b>77,895</b>	<b>239,182</b>
<b>DEPRECIATION</b>				
At 1 April 2010	<b>115,630</b>	<b>20,508</b>	<b>42,789</b>	<b>178,927</b>
Charge for the year	<b>4,533</b>	<b>1,755</b>	<b>15,379</b>	<b>21,667</b>
<b>At 31 March 2011</b>	<b>120,163</b>	<b>22,263</b>	<b>58,168</b>	<b>200,594</b>
<b>NET BOOK VALUE</b>				
<b>At 31 March 2011</b>	<b>13,597</b>	<b>5,264</b>	<b>19,727</b>	<b>38,588</b>
At 31 March 2010	<b>16,870</b>	<b>7,019</b>	<b>34,997</b>	<b>58,886</b>

**THE WHEELS PROJECT LIMITED  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2011**

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**13. DEBTORS**

	<b>2011</b>	2010
	£	£
Trade debtors	7,131	6,800
Prepayments	<u>14,142</u>	16,578
	<u><u>21,273</u></u>	<u><u>23,378</u></u>

**14. CREDITORS: Amounts falling due within one year**

	<b>2011</b>	2010
	£	£
Trade creditors	262	–
Accruals	<u>95,834</u>	13,554
	<u><u>96,096</u></u>	<u><u>13,554</u></u>

**15. 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 £13,779 (2010: £13,613).

**16. COMMITMENTS UNDER OPERATING LEASES**

At 31 March 2011 the charity had annual commitments under non-cancellable operating leases as set out below.

	<b>Land and buildings</b>	
	<b>2011</b>	2010
	£	£
<b>Operating leases which expire:</b>		
Within 2 to 5 years	<u>31,250</u>	<u>31,250</u>

**17. RESTRICTED INCOME FUNDS**

	<b>Balance at 1 Apr 2010</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance at 31 Mar 2011</b>
	£	£	£	£
West of England Road Show				
Safety Partnership	7,250	–	(7,250)	–
Wates Foundation	–	20,300	(20,300)	–
John James Foundation	3,667	–	(1,834)	1,833
Equitable Charitable Trust	–	10,000	(10,000)	–
	<u><u>10,917</u></u>	<u><u>30,300</u></u>	<u><u>(39,384)</u></u>	<u><u>1,833</u></u>

**THE WHEELS PROJECT LIMITED  
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**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2011**

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**17. RESTRICTED INCOME FUNDS *(continued)***

**West of England Road Safety Partnership**

The WoERSP has provided funding for a part-time researcher position. This activity has now been completed.

**Wates Foundation**

The Wates Foundation has provided funds for programmes involving people referred by the Offender Management Unit in Bristol.

**John James Foundation**

In addition to other funds received from The John James Foundation, the foundation has previously provided funds specifically towards certain costs involved in the move of the charity to 31 Bonville Road and setting up the offices and workshops there. These costs were capitalised in a previous accounting period and are being depreciated over three years. The expenditure from the fund represents the relevant depreciation charged in the period and the balance will be consumed over the next year.

**Equitable Charitable Trust**

The Equitable Charitable Trust provided funding towards the Community Vehicle Programme which was all consumed in the year.

**Big Lottery Fund - Transition Fund**

The charity has been awarded a grant from the The Big Lottery Fund Transition Fund (BLF) which was received at the end of the accounting year. The grant will be used to fund market research, develop new opportunities and create professional materials. It will also pay for staff training, monitoring and evaluation tools and the business planning. This activity did not start until after the balance sheet date and so the full amount has been carried forward.

**18. UNRESTRICTED INCOME FUNDS**

	<b>Balance at 1 Apr 2010</b> £	<b>Incoming resources</b> £	<b>Outgoing resources</b> £	<b>Transfers</b> £	<b>Balance at 31 Mar 2011</b> £
Junior Wheels :					
Kick Start	<b>214</b>	<b>49,637</b>	<b>(117,749)</b>	<b>68,000</b>	<b>102</b>
Junior Wheels :					
Mopeds	<b>15,563</b>	<b>12,811</b>	<b>(34,260)</b>	<b>6,000</b>	<b>114</b>
Junior Wheels :					
Community					
Vehicle	<b>5,738</b>	<b>49,450</b>	<b>(41,466)</b>	<b>(13,000)</b>	<b>722</b>
Road Show					
Partnership	<b>—</b>	<b>33,543</b>	<b>(2,512)</b>	<b>(31,031)</b>	<b>—</b>
General Funds	<b>121,806</b>	<b>46,535</b>	<b>(27,116)</b>	<b>(29,969)</b>	<b>111,256</b>
	<b><u>143,321</u></b>	<b><u>191,976</u></b>	<b><u>(223,103)</u></b>	<b><u>—</u></b>	<b><u>112,194</u></b>

**THE WHEELS PROJECT LIMITED  
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**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2011**

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**19. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Tangible fixed assets £	Net current assets £	Total £
<b>Restricted Income Funds:</b>			
John James Foundation	1,833	-	1,833
<b>Unrestricted Income Funds:</b>			
Designated Funds	-	938	938
General Funds	36,755	74,501	111,256
	<hr/>	<hr/>	<hr/>
	<b>36,755</b>	<b>75,439</b>	<b>112,194</b>
<b>Total Funds</b>	<b><u>38,588</u></b>	<b><u>75,439</u></b>	<b><u>114,027</u></b>

**20. RELATED PARTY TRANSACTIONS**

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

**21. 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 2011 the number of trustees was five (2010: 5).