

COMPANY REGISTRATION NUMBER 02745215

THE WHEELS PROJECT LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
31 MARCH 2015

Charity Number 1081236

ELLIOTT BUNKER LIMITED
Chartered Accountants & Statutory Auditor
1st Floor, 61 Macrae Road
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Ham Green
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**THE WHEELS PROJECT LIMITED
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

CONTENTS	PAGE
Members of the Board and professional advisers	1
Trustees Annual Report	2
Independent auditor's report to the members	27
Statement of financial activities (incorporating the income and expenditure account)	29
Balance sheet	30
Notes to the financial statements	31
Appendix 1 – Theory of Change	39

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

Registered charity name	The Wheels Project Limited
Charity number	1081236
Company registration number	02745215
Operating address	31-32 Bonville Road Brislington Bristol BS4 5QH
Registered office	31- 32 Bonville Road Brislington Bristol BS4 5QH
Trustees	J H Kane Mr N J Adams Mrs L H Rolfe Mr D V Smithen Ms R Wheatley
Secretary	Mr D V Smithen
Senior manager	D Glossop
Auditor	Elliott Bunker Limited Chartered Accountants & Statutory Auditor 1st Floor, 61 Macrae Road Eden Office Park Ham Green Bristol BS20 0DD
Bankers	HSBC Bank plc 817 Bath Road Brislington Bristol BS4 5PF

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

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

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

THE TRUSTEES

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

J H Kane
M L Clark
Mr N J Adams
Ms A Hirst
Mrs L H Rolfe
Mr D V Smithen
Ms R Wheatley

Ms R Wheatley was appointed as a member of the committee on 3 February 2015.

M L Clark retired as a member of the committee on 29 May 2014.

Ms A Hirst retired as a member of the committee on 10 June 2014.

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

Executive Summary

Achievements

- Our annual audited accounts for 2014-15 record a **deficit of £5,159**.
- This year Wheels has delivered 52 course units to 71 students. Course deliveries have been on target but as we have increased the length of contact time with new courses, numbers have reduced from 215 we recorded eight years ago when students attended for much shorter periods.
- Improved outcomes in reported school attendances, behaviours and attitudes from Key workers.
- 85% of our starters are now progressing from our engagement programmes onto this and other programmes such as Pre CBT for new Moped riders and pre Driver Training for new car drivers.
- 90% of those completing these stages are either continuing their studies at school for GCSEs or progressing into Further Education at a local college or sixth form.
- Income last year has helped us to consult with and recruit young people onto 35 of our engagement courses working on karts, moped or cars where average group size has been 6.8.
- We hold PQASSO level 2 and Citation Health & Safety quality marks.
- Developed a Theory of Change Model.

Challenges for 2015-16

- Replace the significant falls in monies experienced by the public sector.
- Identify and secure at least 5 donated vehicles which can be used in our Community Vehicle Programmes.
- Develop certificated programmes to meet the need of our referral agencies.
- Develop new partnerships and collaborations with key agencies in our region.
- Produce a Skills and Training audit of needs for new and current staff to assess our capabilities to meet these new challenges.
- Develop plans to help us become more sustainable.

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

Introduction

The Wheels Project has its roots in the Criminal Justice System, founded with the aim of delivering vocational activities to young people involved in car crime, dangerous driving and at risk of drifting into crime. Thirty years later, road safety remains a key part of our work with disadvantaged young people in the poorer communities of the Avon area who are interested in or need to drive motor vehicles.

Our aims are to help these young people find a way out of poverty and exclusion, reduce their anti-social behaviour, break cycles of offending and dangerous driving and improve their contribution to and participation within their communities. We help them to overcome their barriers to learning, develop confidence and self-esteem, learn valuable social skills, and vocational skills in motor vehicle studies as potential routes to employment.

We use a theory of change model to explain our work through three themes:

Engage Educate Change

The Wheels facility is based approximately 3 miles south east of the City of Bristol, within easy access of public transport. And comprises 7,800 sq. ft. incorporating professionally equipped workshops, office space, training rooms and communal areas.

The registered office is at:

31-32 Bonville Road,
Brislington,
Bristol BS4 5QH

Company Registration Number 02745215
Charity Registration Number 108236



THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

1. Financial Summary 2014-15

- Our annual audited accounts for 2014-15 record a **deficit of £5,159**. *(our first deficit for 3 years)*
- Our annual income increased to £270,660 from £258,422. (+4.7%)
- Our annual expenditure increased to £275,819 from £257,244. (+7.2%)

1.1 Notes on Income

£62,224 of our income has been secured from referrers a decrease of £30,367 on the previous year. This represents 23% of all monies raised this year – a fall from 36% in the previous year. This reinforces the signs of the past three years which indicate how financial support from the public sector is diminishing significantly as it feels the impact of Government cuts. The Queen's speech in May 2015 revealed further cuts amounting to 12.5% in the schools' budget for 2015-16.

£204,516 of our income has been secured through Trusts and Foundations this year an overall increase of £38,798 from the previous year (+24%).

We have increased our own fund raising efforts further this year without increasing their costs significantly.

1.2 Notes on Expenditure

Our increased expenditure can be accounted for through:-

- No continued Quarterly rent rebate from our landlord this year
- Staff recruitment following retirement of Administrator
- Motor repairs
- Heat and lighting

The demand for enrolment on to our programmes remain as high as ever but the prospect of generating income from our referrer groups is diminishing and this trend is set to continue for at least 3 more years. Consequently we will be ever more reliant on raising income elsewhere and in particular from Charitable Trusts and Foundations.

1.3. Financial Plans for 2015-16 and Beyond

In April 2015 The Wheels Project held cash reserves of £147,863 of which £20,224 is made up of restricted monies. Our unrestricted reserves have however increased by £13,882 to £127,639. Our cash reserves represent approximately six months of our annual forecast expenditure for 2015-16 which are in line with our Reserves Policy.

To date we have secured £165,674 of monies towards our budget forecast for 2015-16 of £283,440 and thus **need to raise a further £117,766** to avoid a deficit. *(was £154,000 at corresponding time last year)*

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

We have to date submitted bids made to a wide range of potential supporters totalling £202,000, many of which have sponsored us in the past.

Next year and beyond we shall be further developing links with new partnerships in our area including:-

- Building Better Opportunities (European and Big Lottery Fund monies targeting the NEET group)
- Community Rehabilitation Companies as part of the new Transforming Rehabilitation (TR) Government strategy
- Troubled Families
- Other Alternative Learning Providers in preparation for new block contracts with the local authorities in 2016

Financially, Wheels Project shall be seeking to increase the number of Trusts awarding us three year funding with the intention of bringing improved stability to our financial position.

2. Evidence of Need

The demand for our programmes remains as high as ever although cost remains the main reason deterring referrals onto programmes (evidenced in our user surveys) ever more so as the public sector purse seeks greater efficiencies and makes greater cuts.

There is considerable support for the quality and type of programmes that we offer. Our evaluations continue to demonstrate support across a wide range of referral agencies and from beneficiaries too. They each report that our courses are engaging, informative, interesting and suit the preferred learning styles of our targeted students. Attendance and completion levels are even higher this year at 92% which is remarkable when initially our students have significantly lower attendance levels at school.

2.1 Beneficiaries

We are aiming to deliver 54 course units in 2015-16. We will continue to target groups of young people aged 14-19 who are disadvantaged and live in high areas of deprivation but who can also be supported best to attend and thrive with us.

2.2 Marketing

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

Our network of Alternative Providers is planning to hold regular events at Heads meetings next year for the first time where we will have stalls to promote our services.

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

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 will also have stalls promoting 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, the Prison Service, Quartet Community Foundation and Local Rotary associations.

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

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

3. Sustainability

We have continued to strengthen our Board of Trustees with the appointment of one new Trustee this year bringing business marketing experience to the Board. Another with a strong background in special education is looking to join our Board of trustees in the summer

We are preparing a succession plan for senior managers and will be reapplying for our PQASSO Level 2 Award and Alternative Learning Provider status in October 2015.

More emphasis will be placed on our own fund raising efforts and in the short term this will be determined by our Quality and consequent ability to attract funders from the Charitable and in the longer term, the private sector.

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

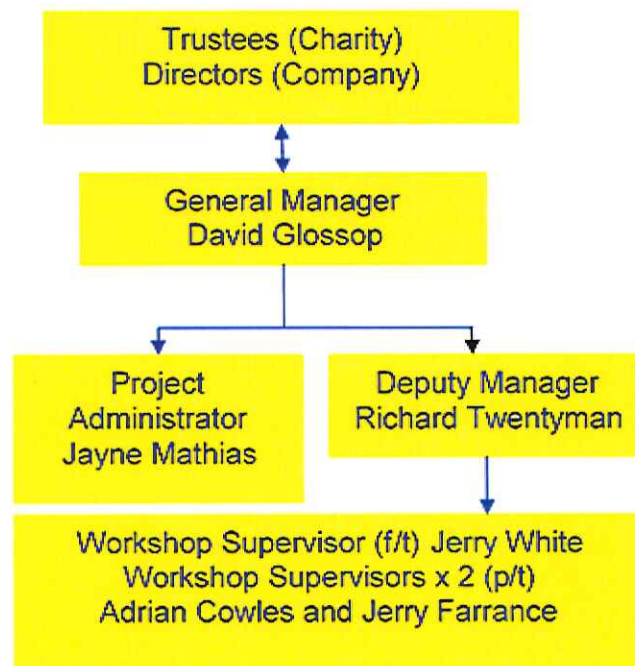
TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

4. Organisational Structure

The Wheels Project is governed by a Management Committee and have secured the services of 1 new Trustee this year as a director for the purpose of company and charity law.

Assistant Chief Constable Louisa Rolfe (Chairman)
David Smithen (Secretary)
John Kane
Nick Adams
Rachael Wheatley

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



5. Mission

The Wheels Project mission is to:

Unlock the potential of young people by creating opportunities to channel energy, educate and build confidence so they are able to achieve greater aspirations in the future.

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

6. Values

- Collaboration – working together within and outside the Wheels Project to give the best possible service.
- Consistent Service Excellence – giving a consistently excellent service to each young person, partner and stakeholder.
- Empowerment – empowering the Wheels Team, beneficiaries, partners and volunteers to take initiative and unlock their own potential
- Innovation – to create new ideas that have the potential to make a positive contribution to society
- Respect – to give due respect to self and others.

7. Company's Objects

- I. To promote social inclusion for the public benefit by working with young people in the Bristol area who are socially excluded or at risk of being socially excluded by the provision of educational and training opportunities to build awareness, skills and capacity around safe vehicle road use and ownership; vehicle repair, maintenance and re-build. (For the purposes of this clause 'socially excluded' means young people between the ages of 14 – 24 years of age who are excluded from society, or parts of society as a result of financial hardship, unemployment, poor educational or skills attainment, disability, ethnic origin, gender, or have experienced the public care or youth / criminal justice system).
- II. To promote for the public benefit:
 - a) The diversion from crime of young people who are regarded as at risk of offending.
 - b) The rehabilitation of young offenders as an alternative to custodial sentences.

7.1 Aims

To pursue the mission of the Company and its objects, the overall aim of the project is to motivate disaffected young people and those at risk of disaffection to change attitudes and behaviours to reconnect them into mainstream society and make a positive contribution to them and their families. To deliver this, three themes have been identified:

- To **engage** with and motivate disaffected and at risk young people to help them feel they have the capacity to achieve their potential.
- To **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.

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

- To 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.

A final aim is to 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.

8. The Wheels Project in Context

8.1 National and Regional Policy Context

The Wheels Project, through its connections and activities, contributes to a number of national strategic plans and policies:

2010-2015 Government Policy: Reoffending and Rehabilitation – The government introduced the Transforming Rehabilitation initiative on the 1 April 2015 and have commissioned Community Rehabilitation Companies at regional level to supervise less prolific offenders in the community. In the south west this

company is Working Links and Wheels has registered its expression of interest to provide services. Any services delivered will be paid on a Payment by Results basis. The probation service will oversee referrals to this company and maintain direct supervision with prolific offenders.

www.gov.uk/government/publications/2010-to-2015-government-policy-reoffending-and-rehabilitation/2010-to-2015-government-policy-reoffending-and-rehabilitation

8.2 Local Strategic Context

The 20:20 Plan – Bristol's Sustainable City Strategy– Wheels training and support for young people reflects the intentions of the City Strategy by focusing on raising aspirations and achievement of young people (and families). Wheels' evaluation and feedback demonstrates clear lines of sight with three of the four actions: keeping children safe (through safe use of road and vehicles); tackling the causes and effects of child poverty (by offering at risk young people the chance to succeed in qualifications and learning) and ensuring young people achieve their full potential (by connecting learning to career paths, linking work-related activity with celebration of achievement through progression routes from bronze to gold)

Key local drivers for disadvantaged young people are the four sub-regional **Children and Young People's Plans for Bristol (2011-2014): North Somerset (2011-2014); South Gloucestershire (2012-2016); Bath & North East Somerset (2014-2017);** and their respective **Child Poverty Strategies**. Wheels' focus on building self-esteem and confidence makes a direct contribution to these plans by supporting children and young people to achieve to their full potential and for them to re-engage with education and progress into further training and employment. Tackling poverty has been a particular focus for Wheels in encouraging skills development and employability; and working in partnership to maximize resources and outcomes for targeted young people.

Bristol – A Learning City, May 2015 - The council and school commissioners want high quality alternative learning that is focused on achieving outcomes for pupils, including progress in education, engagement in learning and improved attendance. Wheels' focus on engagement, attendance and behaviour as precursors to

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

improved learning fits well with this strategy and looks forward to the new dynamic purchasing system being drawn up for consultation later in the year.

West of England LEP's EU Structural and Social Inclusion Fund Strategy EU SIF – Within the West of England at September 2014 there were 159,000 economically inactive people (aged 16 – 64). Of these, and refining the target group further, approximately 50,000 were classified as inactive for reasons of long-term and temporary sickness, discouragement and other reasons. A further 36,300 were inactive for reasons of looking after a home and/or family. The 2014 figures for unemployment across the West of England show that there were 38,900 unemployed people, of which 2,364 had been claiming unemployment benefits for over a year.

Objective 9 of the EU SIF strategy, **promoting social inclusion and combatting poverty**, will receive project funding of £6m in partnership with the Big Lottery's Building Better Opportunities fund over the next four years. This project aims to tackle multiple needs to improve employability. It will work with people who face multiple barriers and/or multiple disadvantages in the labour market, providing them with support to move towards and into employment.

It will also include activity to tackle youth unemployment in areas where the risk of young people becoming NEET (not in education, employment or training) is high and the accessibility of support for NEETs is low; it will do this by working with young people to support them towards and into employment, education or training.

Wheels is positioning itself to benefit directly or indirectly from this opportunity which directly aligns with our own objectives.

This is part of the West of England's broader strategic activity to remove barriers to employment for those excluded or disengaged from the labour market. People with low skills and no qualifications are at a significant disadvantage in the labour market, particularly if they face other barriers to employment leading to disengagement from mainstream work programmes and economic inactivity.

www.westofenglandlep.co.uk/assets/files/Funding/EU%20SIF%20strategy%20FINAL.pdf

Avon and Somerset Police and Crime Plan 2015-17 (Draft consultation document) – Wheels trains and supports young peoples' knowledge and raises their awareness of road safety and safe use of vehicles therefore directly addressing two of the direct targets: 'Improving road safety for all road users' and 'reducing the impact of anti-social behaviour' identified within the Draft Consultation Document. The Police Commissioner places particular importance towards working with young people and adopting early intervention approaches to safeguard people from harm.

Bristol Youth Links Strategy, of which Wheels is associated, as part of the planning phase, is organised to address priority outcomes: to reduce NEET and first time entrants into the criminal justice system. Unemployment is concentrated in the East and Central areas of the city and the Northern and Southern peripheral estates suggesting a strong link with longstanding deprivation in these areas. These are target communities for Wheels due to the high levels of youth unemployment and tendency to be strongly correlated with the Troubled Families criteria of low attendance at school, adult worklessness, antisocial behaviour and youth offending.

The Wheels Project uses methods that are familiar and comfortable to young people whilst being structured. This means, young people are able to see things through, to complete practical projects and increase their sense of achievement and inspire them to remain in training.

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

Working with Pupil Referral Units (PRUs) Wheels is providing a positive learning experience to some of the most challenged young people from the areas identified above. As the Director of Provision for the Cabot Learning Federation (Studio Kids' PRU) stated:

'Our students have found it very difficult to engage in mainstream education and Wheels' courses have been incredibly valuable to our students. I have seen a vast improvement in their confidence, self-esteem and social skills as well as their interest in their aims and goals for the future. Many of them have chosen college courses and re-engaged in their study of GCSEs as a result'.

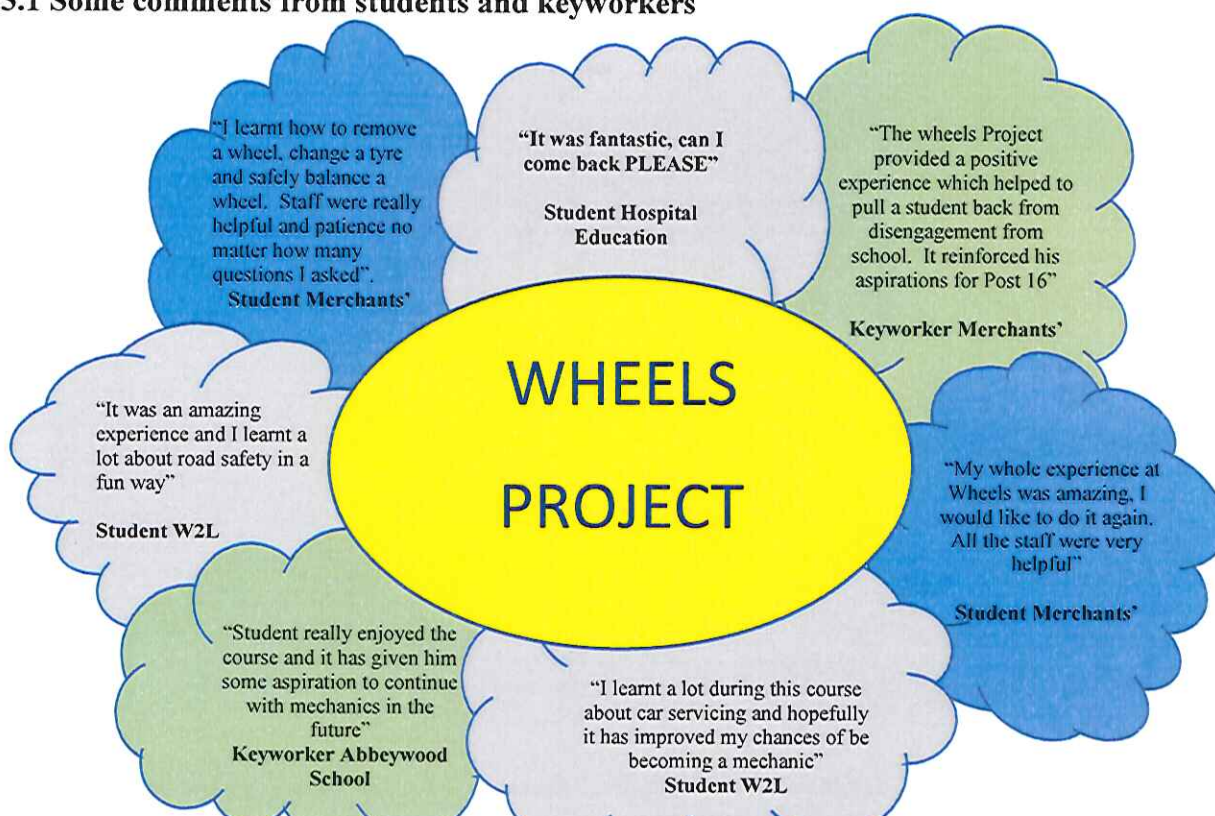
8.3 Wheels Project Strategy with young people

Wheels has adopted NPC's model of Theory of Change which complements Wheels' aim of continual improvement through use of the PQASSO quality mark. This means that the normal 'plan, deliver, assess and review cycle of implementation is set within a strategy development framework which allows Wheels to keep a line of sight on its Mission and aims, identify priorities and address any weaknesses or threats.

Wheels has a culture of involving stakeholders in its delivery, arguably part of the reason for being able to deliver services for over 30 years in challenging times.

Specifically, the Theory of Change, tracks an overall vision to which it contributes with its partners to deliver a strategy which seeks to improve the resilience and chances of communities and their residents, whilst concentrating on disaffected young people or those who are at risk of disaffection. (See section 9)

8.3.1 Some comments from students and keyworkers



THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

9. Theory of Change

For some years, The Wheels Project has been developing and delivering programmes that are aimed to be progressive. Each new programme offered to its students represents higher levels of content and attainment. Each programme is reviewed and achievements measured. Last year one of our new funders encouraged us to develop a Theory of Change Model which would represent our outputs at each of these stages of progression and show the measurements we undertook to determine the number of outcomes that were achieved by our students.

This work is illustrated in a flow chart shown in the appendices. In broad terms our Theory of Change was represented in three main stages; Referral, Participation and Post Wheels. At each of these stages we recorded the outputs which contributed towards the planned outcomes. Each stage had its own pre-specific outputs which were designed in a prescribed order of events which are shown below with the measurements used.

9.1. Referral Stage – Establish a contract of attendance

- Evidence of need from organisation
- Evidence of need from potential students
- Risk assessment conducted by referral group
- Transport arrangements
- Measurements planned for referral groups and Wheels Project to complete
- Costs

9.2. Participation – Each programme undertaken by students will contain 3 key elements:

- **Under the bonnet** (*practical activities around motor vehicle maintenance*)
- **Behind the wheel** (*participation in related driving activities*)
- **In the mind** (*addresses cognitive behaviour around road safety, risks, consequences and values*)

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

9.2.1 Engagement – This stage is vital in securing the attendance and participation.

The outputs chosen here should appeal to the preferred learning styles of the student and outputs that are akin for vocational learning at an introductory level. Outputs used to achieve outcomes in greater confidence and esteem and promote awareness in the skills required for this vocational area include, induction, basic Health & Safety training, rules of attendance with the major concentration put on karts in our workshop. We use registers and student evaluation forms at the end of this process to measure and evaluate the planned outcome.

9.2.2 Education

Once we have engaged our students effectively we lay more emphases on developing their vocational, social and community links which will be aimed at improving their employability. Their outputs are designed to continue their engagement, improve their behaviour and give them more exposure to the technical skills required for employment. We will be relying on referral agencies to provide additional training in key areas such as basic skills, career guidance and work placements to enhance this experience. This stage will include outputs in the preparation of a vehicle which they will gift to a local community group of their choice, factory visits such as the BMW Mini factory and first aid at work. We use the British Schools Karting Championship to maintain engagement and provide the glue for the other activities.

Throughout this stage we measure attendance levels and ask keyworkers from the referral agencies to evidence any changes in behaviours, attitudes and attendance within their own organisation. Our staff measure and record through observations and formal assessments progress in their practical skills, behaviour, attitude and team work.

9.2.3 Changed behaviour

At the end of stage 9.2.2 we ask the referrers to measure which longer term outcomes have been achieved including:

Improvement in basic skills levels (and to what level)

Numbers who are Further Education ready and are continuing in school or have secured places in Further Education or apprenticeships

High levels of achievements in these areas will be a strong indicator that the student's outlook, ambitions and prospects will have changed the behaviour exhibited before they joined us.

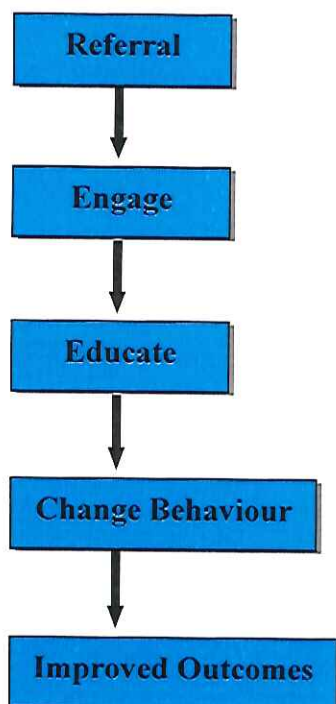
THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

9.3 Process in Theory of Change



10. Wheels Project Beneficiaries

There is a continuing need for the project based on feedback from outgoing students, their referral agencies and local schools and academies. The students referred to Wheels experience particularly challenging barriers:

- 66% have parents who are either divorced or separated
- 55% live in workless households
- 56% of our students lived in Bristol; the rest were split evenly from across South Gloucestershire and Banes
- 24% of our students receive Free School Meals (FSM) – a significant decrease from last year

- 81% are male
- BME are under represented at the Wheels Project
- There have been significant increases in suspensions and permanent exclusions from schools experienced by our students this year

- 55% report having taken at least one illegal substance with significant increases recorded in the use of alcohol, solvents and cocaine.
- Smoking of tobacco appears to be in decline which reflects the national trend.

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

- 37% admit to have driven a motor cycle illegally on the road
- 19% admit to have driven a car illegally on the road
- 44% admit to having been arrested (the most common offences being assault and burglary)
- 6% were attached to the Bristol Youth Offending Team
- 13% were attached to the local IMPACT teams
- 18% were serving a prison sentence (Course delivery made in HMP Bristol)

Non-white students are underrepresented in our activities (7%) and this is set against an increase of Black and minority ethnic (BME) population in Bristol from 8.2% to 16%. It is an issue Wheels will continue to monitor.

In 2012 Tomorrow's People published a report by researchers at Bristol University which shows that the number of young people who are not in education, employment or training (NEET) is increasing. Furthermore, the number has been rising over the past decade, well before the current economic crisis began, suggesting this is a deep-seated structural problem within UK society.

Many NEETs, particularly 16 to 17 year-olds, have little or no contact with the State and do not qualify for any support. This creates a serious risk for this group, who can experience two years or more out of work, education or training before any recovery programmes begin. By the time they enter the formal benefit system aged 18 and become eligible for support, the damage may already be done.

11. What have our students achieved this year?

This year Wheels has delivered and completed 52 course units to 71 students. Course deliveries have been on target but as we have increased the length of contact time with new courses and as a consequence total numbers of students attending each year have reduced from the 215 recorded eight years ago.

At first glance this may seem a backward step but we have noticed far better outcomes in reported school attendances, behaviours and attitudes from Key workers and since the significant increase in numbers of Community Vehicle Programmes delivered.

85% of our starters are now progressing from our engagement programmes onto this and other programmes such as Pre CBT for new Moped riders and Pre Driver Training for new car drivers (75% last year).

90% of those completing these stages are either continuing their studies at school for GCSEs or progressing into Further Education at a local college or sixth form.

Income last year has helped us to consult with and recruit young people onto 35 of our engagement courses working on karts, moped or cars where average group size has been 6.8.

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

12. Our Outputs

12.1 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 engage with learning.

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.

1. **The Karts Programme** sets out to introduce them into mechanical repair and maintenance by working on a kart. Two groups working side by side made up of 3-4 students from a single community (same referrer) and 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. 90% of our students complete these programmes through high attendance levels. We see their confidence and self-esteem start to grow and is a major factor in enabling our students to begin developing vocational skills.



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



THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

3. **Introduction to Vehicle Servicing.** This course is often selected as a follow on to the Karts course and develops mechanical and servicing skills whilst offering course work towards a motor vehicle qualification at either Entry Level or Level 1.

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.

12.2 Vocational Programmes

37 graduates from our engagement courses subsequently enrolled on five Community Vehicle Programmes in January 2015; 2 were each funded by The Henry Smith Charity and the Big Lottery Fund's Reaching Communities Programme with the fifth by Equitable Charitable Trust.

Next year we have funding for 6 more community vehicle programmes through Big Lottery Fund and Henry Smith Charities.

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

Referral group	No of Students	Recipient group	Vehicle
B&NES Connecting Families	8	Bath Young Carers	Minibus with disabled access for general use
Orchard School, Bristol	6	Bristol Reconnect	Van to transport food for their community kitchen
Merchants' Academy	7	Campus Skateparks	Van to transport equipment for outreach work from nearby skateboard centre
Chipping Sodbury School	8	Stroud Foodbank	Van to transport 15 tonnes of food given monthly
The Meriton Unit for Young Mothers	8	Farms for city children	Van to transport/tow equipment and foodstuffs around the farm

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

Each of these groups visited their recipient groups and spent a day working there as volunteers. This course also has the added benefit of providing 2 of the 4 elements prescribed in the Duke of Edinburgh Award Scheme (Bronze) – Skills and Community Service. Many schools now run their own D of E schemes and where an opportunity exists we encourage students and schools to participate in this award which is valued by employers.

12.2.1 Reaching Communities

Here are some remarks from the recipient community groups this year:

a. Will Mansell, Project Manager, Stroud Foodbank:

“This van is a real blessing. We were pleasantly surprised when we got the call telling us we were going to receive it! We will be able to take some real strain off our current volunteers who have to resort to using their own vehicle to help us and will now be able to use this one. Not only that, but we will be to be far more efficient in the way we work meaning it will be cheaper and more effective in the way work. Thank you students, Wheels and Chipping Sodbury School”.



THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

b. This is part of a letter from Andre, one of **Campus Skateparks'** directors:

"We were delighted when we found out that the students from Merchants' Academy had chosen our project for their Wheels Project Community Vehicle Programme. After applying online to The Wheels Project and then presenting to the group, about our project to transform a former indoor swimming pool into a youth centre focusing on Skateboard based activities was the one that they liked the best.

The addition of this vehicle to our project will mean that we can now take our mobile ramps to schools, youth centres and parks to deliver our exciting youth work program using Skateboard based activities. Because the new ex swimming pool project is an addition to our already existing Skatepark in Winterbourne (Sth.Glos.) it will be well used in transporting ramps and stock between the two venues".



"Thank you so much to everyone involved in making this a reality."
www.campus-skatepark.co.uk

c. Heather Tarplee of **Farms for City Children** wrote:

"We are delighted to be working with The Wheels Project and The Meriton School again and that Farms for City Children is to be the recipient of a donated Peugeot van. Farms for City Children is an educational charity which has been welcoming inner-city primary school children for almost 40 years. These children come with their teachers and stay at one of the three farms run by us – in Devon, Pembrokeshire and here in Gloucestershire. Many children come to us who have very limited experience of the world beyond their housing estate and we aim to fully immerse them in rural life and involve them in all aspects of farming and food production. From feeding and weighing pigs, collecting eggs, mucking out horses and moving sheep to working in the kitchen garden and checking the bees in the orchard, the children learn so much from a week here.



As a charity we heavily subsidise the costs of these visits to the schools to allow more children to have this experience. However running the farms is expensive and just like commercial farmers we need equipment and vehicles to manage our farms – having this versatile farm vehicle will be a massive help, initially here at Wick Court and then at Lower Treginnis in Pembrokeshire where they currently have no vehicle for moving supplies, pulling a livestock trailer and all the other errands that are needed to run a rural business.

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*



We are especially delighted that the van has been restored by girls from The Meriton. We have worked with the school before and have welcomed a group of girls and their children to the farm as well as meeting them at the workshop. It is fantastic that this project gives them such useful life skills and will end up benefitting many other groups of children. We would like to thank everyone from The Wheels Project, The Meriton and The Equitable Charitable Trust who have all helped with this project that will be such a huge benefit to our work.” www.farmsforcitychildren.org

d. Jonathan (Manager) from Bristol Reconnect:

“We are incredibly grateful to the students from Orchard school, the staff from The Wheels Project (Bristol) and their funders, Henry Smith Charity, for providing us with a vehicle. This vehicle will make a big difference to the lives of some of the most marginalised people in one of the most deprived areas in the south west of England.

Bristol Reconnect works with, and is majority-led by, people who have faced the multiple challenges of homelessness, mental health issues, substance misuse and having criminal convictions. The vehicle will make a huge difference in many ways. We'll be able to restart activities that have stopped because of transportation issues and start new projects.



It will help with:

- Our community café which will provide training and work opportunities
 - A woodland management, project we've been involved with just outside Bristol
 - Taking people on camping trips for a few days
 - Working on large scale art works
 - The development of a bike mechanic training course for our client group
 - And many other activities.
- Overall this vehicle will make an enormous difference to us, the timing is perfect as in a few weeks our café will open”.

www.bristolreconnect.org.uk



THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

e. Bath's Connecting Families prepared and gifted an Access for Disabled minibus for **Bath Young Carers** who released the article below to herald and celebrate this achievement - 5th May 2015

Minibus Helps Carers Take a Break



Last month our Young Carers and staff got together to celebrate the Carers' Centre minibus, which has just been wrapped in the centre's colours.

The vehicle provides vital transport for adult and Young Carers to get to and from breaks and respite.

The minibus, which is wheelchair accessible, is especially needed for Young Carers living in north east Somerset who may find it difficult or impossible to take time off from supporting family members.

Breaks for Young Carers help them to connect with their peers and spend time enjoying a childhood, away from the stresses and responsibilities of caring for an ill or disabled relative.

Steve Newman, the Young Carers' Officer who provides direct support to children in caring roles, said: "It is important for Young Carers to have the opportunity to take a break, and be afforded the same experiences as all young people.

"Before the minibus we struggled to afford transport, but we now have a sustainable way for Young Carers to access the activities and breaks they deserve."

The bus also contributes to the Bath Carers' Centre's green initiatives by taking groups of people to events rather than having to rely on separate cars or taxis.

The bus was provided by **Bristol-based charity The Wheels Project**, which uses their vehicle workshops to help vulnerable youth learn life skills, practical training and connect with peers. The completed vehicles are then gifted to other community groups.

Caring for someone can be incredibly stressful, exhausting and isolating, and is a daily reality for seven million people in the UK, and at least 3,000 children living in Bath and north east Somerset.

In England, one in 12 Young Carers spends more than 15 hours a week looking after a parent or sibling, one in 20 misses school and they are 50 per cent more likely to have special educational needs or an illness. Young Carers aged between 16 and 18 years are twice as likely as their peers to Not be in Education, Employment or Training (NEET).

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

13. Recent Course Developments

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.

13.1 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 15.75 years) 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. Last year we received £5,000 from Avon Police Trust's Road Safety Fund and have successfully secured a further £10,000 in 2015 to develop these courses.



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

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



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

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

14. Funding context for our referrers

14.1 Schools and Academies

It is clear that our main referrers are struggling to meet previous levels of fees towards our courses. Schools have recently received Government cuts of up to 12.5% of their total annual budgets and many are experiencing a serious decline in occupancy levels which are not set to fully recover for a further 3 years.

The situation is set to improve. Junior schools in Avon are currently full, which reflects the increases in birth rate in this area since 2004 and this is just starting to feed through to this year's group of year 7's (*first year at senior school*) where there has been an increase.

In the short term the low numbers currently experienced in senior schools locally has had a significant impact on recruitment. As a consequence there has been greater emphasis and need to achieve A*-C grades (Level 2) in GCSE's to attract falling populations.

The impact of this has forced head teachers to significantly limit diversification outside the core curriculum and the financial support they can offer for Alternative Learning Provision such as The Wheels Project.

The Wolfe report commissioned just 4 years ago by the Education Secretary, Michael Gove, led to a significant rationalization of subjects and experiences offered in schools. The main consequence for our target group of students was the discarding of qualifications deemed inadequate, confusing and irrelevant to employers. More emphasis was laid on core subjects such as Maths and English with vocational training only considered acceptable at Level 2.

In reality there is a significant body of students in each year whose academic levels are far below a Level 2 standard and whose preferred learning style is practical and hands on. Our target group, not surprisingly perhaps, usually have Entry level academic ability, a little below the average 11 year old (Basic Skills Unit).

14.2 Pupil Referral Units (PRUs)

The number of part-time and permanent exclusions have increased year on year in Bristol during this time and there has been an increase in the number of PRUs set up in Bristol as the City Council tries to fulfil its duty to provide 25 hours of education to each young person. Independent PRUs are contracted by Bristol as approved Alternative Learning Providers at between £25 and £130 per student per day over a year. These fees barely cover their running costs though, restricting their ability to fund services such as The Wheels Project.

We are also a Bristol City Council approved Alternative Provider but because we are classified as part time, we are ineligible for direct funding. Any funding we do receive is through negotiation with the Heads of each school.

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

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

14.3 Young Offenders

Criminal Justice Agencies appear bereft of any income to support its clients with vocational education programmes after experiencing major cuts to their budgets. Its main focus appears to be more about containment, accountability, addressing Housing, substance misuse and Mental Health.

Some of the work with low risk offenders is to be contracted out to National agencies outside of the Probation Services from 1st April on a "Payment by Results" basis. Monies will be paid retrospectively and represents a high risk for small agencies such as The Wheels Project. We have suspended our work in prisons until we can measure the impact of new Government initiatives which at last aim to ensure prisoners spend at least their last 3 months of sentence held in a local prison so that local services can develop more effective plans to address issues leading to release dates. In any case we would need to be awarded sub contracts first by the lead body responsible for the government contract in this region. This process is likely to be long and complicated.

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

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

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

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDITOR

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

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

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

SMALL COMPANY PROVISIONS

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

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

Signed on behalf of the trustees

Mrs L H Rolfe
Director and trustee

2 July 2015

**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 2015**

We have audited the financial statements of the Wheels Project Limited for the year ended 31 March 2015 on pages 29 to 38. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITOR

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

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors, including "Ethical Standard – Provisions Available for Small Entities (Revised)", in the circumstances set out in note 21 to the financial statements.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

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

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2015 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

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

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

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

YEAR ENDED 31 MARCH 2015

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

1st Floor, 61 Macrae Road
Eden Office Park
Ham Green
Bristol
BS20 0DD

2 July 2015

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

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

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

YEAR ENDED 31 MARCH 2015

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
INCOMING RESOURCES					
Incoming resources from generating funds:					
Voluntary income	2	63,124	141,392	204,516	165,718
Investment income	3	100	–	100	113
Incoming resources from charitable activities	4	62,224	–	62,224	92,591
Other incoming resources	5	3,820	–	3,820	–
TOTAL INCOMING RESOURCES		129,268	141,392	270,660	258,422
RESOURCES EXPENDED					
Costs of generating funds:					
Fundraising trading: cost of goods sold and other costs	6	(10,748)	–	(10,748)	(11,051)
Charitable activities	7	(104,826)	(155,274)	(260,100)	(241,186)
Governance costs	8	(4,971)	–	(4,971)	(5,007)
TOTAL RESOURCES EXPENDED		(120,545)	(155,274)	(275,819)	(257,244)
NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR/NET (EXPENDITURE)/INCOME FOR THE YEAR					
	9	8,723	(13,882)	(5,159)	1,178
RECONCILIATION OF FUNDS					
Total funds brought forward		118,916	34,106	153,022	151,844
TOTAL FUNDS CARRIED FORWARD		127,639	20,224	147,863	153,022

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 2015

	Note	2015 £	2014 £
FIXED ASSETS			
Tangible assets	11	12,919	17,141
CURRENT ASSETS			
Debtors	12	39,583	17,958
Cash at bank and in hand		<u>106,061</u>	<u>122,551</u>
		145,644	140,509
CREDITORS: Amounts falling due within one year	13	<u>(10,700)</u>	<u>(4,628)</u>
NET CURRENT ASSETS		134,944	135,881
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>147,863</u>	<u>153,022</u>
NET ASSETS		<u>147,863</u>	<u>153,022</u>
FUNDS			
Restricted income funds	16	20,224	34,106
Unrestricted income funds	17	<u>127,639</u>	<u>118,916</u>
TOTAL FUNDS		<u>147,863</u>	<u>153,022</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the members of the committee and authorised for issue on the 2 July 2015 and are signed on their behalf by:

Mrs L H Rolfe

Company Registration Number: 02745215

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005).

Going concern

The financial statements have been prepared on the 'going concern' principle. In relation to going concern, the trustees have considered the future fund flows of the company. On this basis the trustees acknowledge that incoming funds are required over the next year to meet planned expenditure, which may need to be curtailed. As at the date of approving these financial statements the Trustees are actively sourcing new funds and so these financial statements have continued to be prepared as a going concern.

Gifts in kind

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

Restricted funds

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

Unrestricted funds

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

Deferred income

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

Commitments and use of designated funds

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

Resources expended

Staff costs

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

Governance costs

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

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

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 £	Total Funds 2015 £	Total Funds 2014 £
Fundraising and advertising				
Donations	63,124	–	63,124	88,710
Grants receivable				
Grants - Big Lottery Fund	–	55,892	55,892	40,572
Grants - Lankelly Chase Foundation	–	–	–	15,000
Grants - Police Community Trust	–	5,000	5,000	–
Grants - BBC Children in Need	–	–	–	3,436
Grants - Lloyds TSB Foundation	–	–	–	8,000
Grants - Medlock Trust	–	–	–	10,000
Grants - Denman Charitable Trust	–	5,500	5,500	–
Grants - The Hobson Charity	–	5,500	5,500	–
Grants - The Portishead Nautical Trust	–	2,000	2,000	–
Grants - The Trusthouse Charitable Foundation	–	5,000	5,000	–
Grants - The Albert Hunt Trust	–	1,000	1,000	–
Grants - Garfield Weston Foundation	–	20,000	20,000	–
Grants - Henry Smith Charity	–	31,500	31,500	–
Grants - Equitable Charitable Trust	–	7,500	7,500	–
Grants - Merchant Venturers	–	2,500	2,500	–
	<u>63,124</u>	<u>141,392</u>	<u>204,516</u>	<u>165,718</u>

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

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

The Burden Trust	£4,000
John James Bristol Foundation	£15,000
The Binks Trust	£2,000
The Spielman Charitable Trust	£15,000
The Stone Family Foundation	£25,000
The Freemasons' Grand Charity	£1,000
Making the Change Ltd	£4,875

The charity is grateful and appreciative of all donations.

3. INVESTMENT INCOME

	Unrestricted Funds	Total Funds 2015	Total Funds 2014
	£	£	£
Bank interest receivable	<u>100</u>	<u>100</u>	<u>113</u>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Total Funds 2015	Total Funds 2014
	£	£	£
Course fees	<u>62,224</u>	<u>62,224</u>	<u>92,591</u>

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

5. OTHER INCOMING RESOURCES

	Unrestricted Funds	Total Funds 2015	Total Funds 2014
	£	£	£
Insurance claim	<u>3,820</u>	<u>3,820</u>	<u>—</u>

6. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	Unrestricted Funds	Total Funds 2015	Total Funds 2014
	£	£	£
Fundraising costs	<u>10,748</u>	<u>10,748</u>	<u>11,051</u>

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

7. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Wages/salaries	34,999	124,959	159,958	158,662
Materials and tools	681	4,675	5,356	4,283
Activities	2,803	4,775	7,578	7,100
Staff training	511	–	511	50
Rent and rates	25,105	9,479	34,584	21,782
Health and Safety	2,291	1,106	3,397	2,769
Light and heat	2,760	2,759	5,519	4,273
Repairs and Maintenance	4,856	2,567	7,423	7,246
Insurance	19,123	–	19,123	19,861
Motor and Travel	1,386	3,234	4,620	2,758
Canteen	363	–	363	316
Sundry expenses and Cleaning	2,100	220	2,320	1,646
Subscriptions	221	–	221	271
Telephone	2,250	500	2,750	2,795
Printing, postage and stationery	1,071	1,000	2,071	1,661
Depreciation	4,306	–	4,306	5,713
	<u>104,826</u>	<u>155,274</u>	<u>260,100</u>	<u>241,186</u>

8. GOVERNANCE COSTS

	Unrestricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Accountancy fees	185	185	1,985
Audit fees	4,154	4,154	2,594
Legal and professional fees	458	458	324
Bank charges	174	174	104
	<u>4,971</u>	<u>4,971</u>	<u>5,007</u>

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

This is stated after charging:

	2015 £	2014 £
Auditors' fees	4,154	2,594
Operating lease costs: - Plant and machinery	<u>3,600</u>	<u>–</u>

10. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2015 £	2014 £
Wages and salaries	134,172	134,324
Social security costs	11,413	13,534
Other pension costs	10,773	10,804
	<u>156,358</u>	<u>158,662</u>

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

Particulars of employees:

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

	2015	2014
	No	No
Number of staff	<u>5</u>	<u>5</u>

No employee received remuneration of more than £60,000 during the year (2014 - Nil).

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

11. TANGIBLE FIXED ASSETS

	Tools and Equipment £	Motor Vehicles £	Leasehold Improvements, F & F £	Total £
COST				
At 1 April 2014	138,469	27,783	78,507	244,759
Additions	84	—	—	84
At 31 March 2015	<u>138,553</u>	<u>27,783</u>	<u>78,507</u>	<u>244,843</u>
DEPRECIATION				
At 1 April 2014	129,442	22,849	75,327	227,618
Charge for the year	2,278	1,233	795	4,306
At 31 March 2015	<u>131,720</u>	<u>24,082</u>	<u>76,122</u>	<u>231,924</u>
NET BOOK VALUE				
At 31 March 2015	<u>6,833</u>	<u>3,701</u>	<u>2,385</u>	<u>12,919</u>
At 31 March 2014	<u>9,027</u>	<u>4,934</u>	<u>3,180</u>	<u>17,141</u>

12. DEBTORS

	2015	2014
	£	£
Trade debtors	5,500	6,845
Prepayments	34,083	11,113
	<u>39,583</u>	<u>17,958</u>

13. CREDITORS: Amounts falling due within one year

	2015	2014
	£	£
Trade creditors	4,483	82
PAYE and social security	20	—
Accruals	6,197	4,546
	<u>10,700</u>	<u>4,628</u>

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

14. PENSIONS

The company operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £10,773 (2014: £10,804).

15. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2015 the charity had annual commitments under non-cancellable operating leases as set out below.

	Land and buildings	
	2015	2014
	£	£
Operating leases which expire:		
Within 2 to 5 years	<u>31,250</u>	<u>31,250</u>

16. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2014	Incoming resources	Outgoing resources	Balance at 31 Mar 2015
	£	£	£	£
Big Lottery Fund - Reaching Communities Fund	3,406	55,892	(44,074)	15,224
The Hobson Charity	-	5,500	(5,500)	-
Equitable Charitable Trust	-	7,500	(7,500)	-
Quartet Express Fund	234	-	(234)	-
Henry Smith Charity Fund	20,466	31,500	(51,966)	-
Portishead Nautical Trust	-	2,000	(2,000)	-
Avon & Som Police Comm Trust	-	5,000	(5,000)	-
Denman Charitable Trust	-	5,500	(5,500)	-
The Medlock Trust	10,000	-	(5,000)	5,000
The Trusthouse Foundation	-	5,000	(5,000)	-
The Albert Hunt Trust	-	1,000	(1,000)	-
Garfield Weston Foundation	-	20,000	(20,000)	-
The Merchant Venturers	-	2,500	(2,500)	-
	<u>34,106</u>	<u>141,392</u>	<u>(155,274)</u>	<u>20,224</u>

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

The Equitable Charitable Trust

Funding was provided towards the Community Vehicle Project which was all consumed in the year.

Big Lottery Fund - Reaching Communities Fund

Funding of £218,117 has been agreed to support the Community Vehicle Programme for a three year period from January 2015. The amounts above represent the funds due to 31 March 2015 only and are planned to be spent by July 2015.

The Henry Smith Charity

This fund was used to support the Community Vehicle Projects.

Quartet "Express" Programme Fund

This fund was used to assist participants from the South Gloucester area to attend courses.

Medlock Trust

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

Avon & Somerset Police Community Trust

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

The Trusthouse Charitable Foundation

These funds were used to support the Community Vehicle programmes.

The Portishead Nautical Trust

These funds were used to support Development Qualifying Courses.

Garfield Weston Foundation

This grant was used to support pre-CV training.

The Albert Hunt Trust

These funds were used to support karting activities.

Denman Charitable Trust

These funds were used to support the pre-CV programmes.

The Hobson Charity

These funds were used to support the developmental courses.

The Merchant Venturers

These funds were used to support the Community Vehicle Programme

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

17. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2014	Incoming resources	Outgoing resources	Transfers	Balance at 31 Mar 2015
	£	£	£	£	£
Kick Start	170	18,155	(29,452)	11,500	373
Pre CBT Mopeds	224	11,330	(17,882)	7,000	672
Community Vehicle	251	7,792	(44,178)	36,500	365
Pre-driver Cars					
Training	335	20,197	(13,674)	(6,500)	358
General Funds	117,936	71,794	(15,359)	(48,500)	125,871
	<u>118,916</u>	<u>129,268</u>	<u>(120,545)</u>	<u>–</u>	<u>127,639</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Net current assets	Total
	£	£	£
Restricted Income Funds:			
All restricted funds	–	20,224	20,224
Unrestricted Income Funds:			
Designated Funds	–	1,768	1,768
General Funds	12,919	112,952	125,871
	<u>12,919</u>	<u>114,720</u>	<u>127,639</u>
Total Funds	<u>12,919</u>	<u>134,944</u>	<u>147,863</u>

19. RELATED PARTY TRANSACTIONS

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

20. COMPANY LIMITED BY GUARANTEE

There is no controlling party as the company is limited by guarantee. In the event of a winding up each trustee is limited to paying £1 each whilst a member or within one year of ceasing to be a member. At 31 March 2015 the number of trustees was 5 (2014: 6).

21. SERVICES PROVIDED BY AUDITORS

In common with many other entities of our size and nature we use our auditors to and assist with the preparation of the financial statements.

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

Appendix 1

The Wheels Project : Theory of Change

