

COMPANY REGISTRATION NUMBER 02745215

**THE WHEELS PROJECT LIMITED  
COMPANY LIMITED BY GUARANTEE  
FINANCIAL STATEMENTS  
31 MARCH 2013**

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 2013**

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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>Registered office</b>	31- 32 Bonville Road Brislington Bristol BS4 5QH
<b>Trustees</b>	R M Hansen J H Kane M L Clark Mr N J Adams Ms A Hirst
<b>Secretary</b>	D Smithen
<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 *(continued)*

### YEAR ENDED 31 MARCH 2013

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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 2013.

#### **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 M Hansen  
N Pritchard  
J H Kane  
M L Clark  
J Alexander  
Mr N J Adams  
Ms A Hirst

Mr N J Adams was appointed as a member of the committee on 10 December 2012.

Ms A Hirst was appointed as a member of the committee on 10 December 2012.

J Alexander retired as a member of the committee on 14 March 2013.

N Pritchard will be retiring as a member of the committee on 22 May 2013.

D Smithen was appointed as a member of the committee on 10 April 2013.

#### **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 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 charitable company and 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 accounting 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 WHEELS PROJECT LIMITED  
COMPANY LIMITED BY GUARANTEE**

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

**YEAR ENDED 31 MARCH 2013**

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The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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.

**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

**D SMITHEN  
DIRECTOR AND SECRETARY**

4th July 2013

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 MARCH 2013

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#### EXECUTIVE SUMMARY

This year we have made a surplus of £14,921 of which £8,134 are restricted monies to be carried over into the next financial year. In summary The Wheels Project:

- employs effective targeting methods to attract disaffected students.
- delivered Community Vehicle Programmes to 47 students as a result of which 6 vehicles were renovated and gifted to local community groups. Of the 40 students who completed these courses, 75% left to join a Further Education College.
- 90% of Key Workers reported significant improvement in their students' re-engagement, behaviour, road safety awareness, social and vocational skills.
- operates a progressive intervention model containing clear entry and exit, referral and reintegration protocols.
- has clear support and challenge arrangements through effective behavior management systems.
- engages effectively with its students and referrers but has very little contact with parents or carers.
- employs good data collection, analysis and reporting systems through a good monitoring and evaluation framework.
- enables students to thrive on its programmes through small groups, high levels of effective supervision and appropriate activities.
- provides good working practices with a wide range of both mainstream and alternative education providers.
- provides a range of alternative packages to meet the needs of the students.
- effectively maintains the PQASSO Level 2 Quality Mark awarded by the Charities Evaluation Services on 15.4.12
- maintains effective safety systems and was awarded the Citation's Kite mark for Health & Safety for the 10<sup>th</sup> successive year.
- became an approved Alternative Education Provider (AEP) for Bristol City Council in September 2012
- has, to date, secured £181,340 of additional monies for 2013-14 towards its projected budget forecast of £286,853 and therefore needs to secure a further £105,513 in order to meet this expenditure for 2013-14.

#### 1 INTRODUCTION

The Wheels Project is a Bristol based charity with over 33 years' experience of inspiring hard-to-reach young people who are failing in mainstream education and training. The facility is based approximately 3 miles south east of the City of Bristol, within easy access of public transport.

The facility comprises 7,800 sq ft comprising two professionally equipped workshops, office space and two training rooms as well as communal staff room and kitchens and storage. These are sited in a small industrial park designed to meet the needs of our learners. The project holds a 4 year lease with the landlords which expires in August 2016 (includes a 6 month break clause if needed to terminate prematurely).

The registered office is at 31-32 Bonville Road, Brislington, Bristol B4 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 2013

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## 2 ORGANISATIONAL STRUCTURE

The Wheels Project is currently governed by a Management Committee has 6 directors for the purpose of company and trustees for the purpose of charity law.

ACC Rod Hansen (Chairman)

Mr David Smithen (Secretary)

Mr John Kane

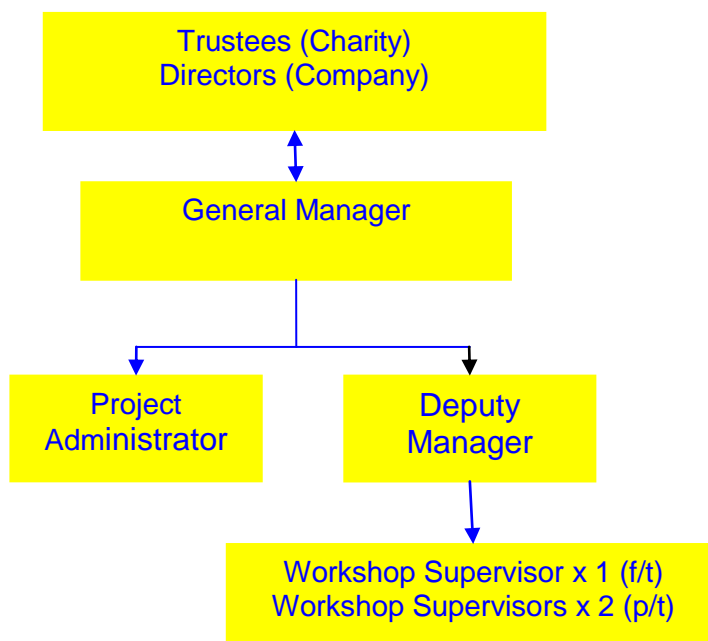
Mr Martin Clark

Mr Nick Adams

Ms Amanda Hirst

The Trustees meet a minimum of 4 times a year and more if required.

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



# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 MARCH 2013

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#### 3 MISSION

The Wheels Project's 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.

#### 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.

#### 4 COMPANY'S OBJECTS

- I. To promote social inclusion for the public benefit by working with young people in the Avon 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 11 – 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 rehabilitation of young offenders as an alternative to custodial sentences; and
  - b) The diversion from crime of young people who are regarded as at risk of offending

##### 4.1 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 main aims have been identified:

- To educate young people in vehicle use, repair and maintenance to enable them to make a positive contribution during an educational course and achieve positive outcomes.
- To engage with and motivate disaffected young people and those at risk of disaffection to help them feel they have something positive to offer their community upon completion of an educational course and to change attitudes and behaviours to reconnect them into mainstream society.
- 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.



# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 MARCH 2013

#### 5 KEY ACHIEVEMENTS

##### 5.1 2012-13

- Bristol City Council awarded The Wheels Project Alternative Education Provision status for a minimum of 2 years.
- Increased the number of programme units delivered from 51 to 52.16
- Increased the number of Community Vehicle Projects from 5 to 6.
- We have worked with 138 students, slightly fewer than in previous years due to running longer programmes.
- Increased our overall average student attendance level from 85% to 87%.
- Achieved an improvement in our overall student completion rate from 80% to 85%.
- Over 80% of referring organizations' feedback reported that Wheels successfully engages disaffected students, offers a structured programme with good practical content and supervision, provides an appropriate content to meet the needs of students, was well administered and offers good value for money.
- Over 90% of Key Workers from referring organisations reported significant improvement in re-engagement, behaviour, greater road safety awareness and significant improvement in social, key and vocational skills.
- 3 out of every 4 students who completed the Community Vehicle Programme secured a place either at a college or employment after leaving Wheels (and are much more likely to keep their place there.)
- 1 team from our British Schools Karting Championship Prep Programme reached the regional final of the BSKC, narrowly failing to reach the final.
- 77% of Key Workers reported that their students (where appropriate) were less likely to be involved in crime following attendance at Wheels.
- 42 students have attended and completed our Pre CBT and Driver Training Programmes.
- 19 of our Community Vehicle Programme students gained an OCR qualification in Motor Vehicle Studies.

*Thanks to all your team for an amazing few weeks. I would like to say what a difference the Project has made to each one of our young people's lives.*

*Youth Worker, North Somerset*

##### 5.2 Reflecting back over the past 10 years we have:

*Excellent structure with content that met the students' needs. The course content will be put towards a wider key skill.*

*Teacher, Oasis Academy  
Brightstowe*

- Helped over 2,200 disengaged young people.
- Helped 136 young people renovate 29 vehicles for a charity of their choice.
- 136 have gained OCR Certificates in Motor Vehicle Studies.
- Evidenced improved behaviour in young people as a result of being involved with the Wheels Project.
- Received widespread feedback from our students that what we provide is fun, exciting and is delivered in a way that meets their needs. 87% have told us that they leave with increased self-esteem, self-confidence and feel better equipped for the world of work.

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 MARCH 2013

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#### 6 THE WHEELS PROJECT IN CONTEXT

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

**6.1 The Youth Justice Board Corporate Strategy 2011 – 2015** – Wheels works in partnership with a wide range of organisations and agencies. Its work in HMP Bristol, with the Youth Offending Team, the Police and Probation Service means Wheels staff have clear understanding of the key actions relating to the interventions necessary to change criminal behaviour in ‘at risk’ young people and those within the Criminal Justice system. Wheels’ work concentrates on interventions that will try to reduce young people’s likelihood to offend and re-offend.

**6.2 The Bristol Partnership’s 20:20 Plan** – Wheels’ training and support for young people has been proven to raise their aspirations and achievement potential. The evaluation reports from stakeholders and users of the Project demonstrate young people are better behaved and more interested in learning as a result of being involved in the Project.

**6.3 The Bristol Children and Young People’s Plan 2010-2011** – Wheels’ focus on building self-esteem and confidence makes a direct contribution to this Plan. The 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 – both direct targets within the CYP for 2010-11. The methods used by Wheels also hope to inspire young people to increase their interest to remain in training.

**6.4 Avon and Somerset Police Authority Strategic Policing Plan 2010 -2013** – Wheels trains and supports young peoples’ knowledge and raises their awareness of road safety and safe use of vehicles therefore seeking to reduce the incidence of youth road traffic accidents and increased road safety, direct targets for the Constabulary for 2010 – 2013.

#### 7 LOCAL STRATEGIC ISSUES

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).
- 1479 16-18 year olds Not in Education, Training or Employment (NEET) in Avon – 5.5% of total cohort.
- 24,092 16-18 year olds in Avon were either in employment, education or attending Government training schemes

Bristol City Council reported large numbers of its pupils were leaving with fewer than 4 GCSEs. Although the numbers are not considered significant against the national average, the Wolfe Report published in March 2011 highlighted the number and range of other types of qualifications being gained within schools was critical because of their lack of worth with employers. The Report commended some vocational qualifications such as BTEC which supports the services offered by the Wheels Project.

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 MARCH 2013

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#### 8 LEARNER PROFILE REPORT 2012-13

From 136 user feedback forms completed, the following collation has been made of the learners presenting to the Project in the past year (previous year's figures in brackets):

- 43% (63%) live with their parent(s)
- 69% (64%) have parents who are either divorced or separated.
- 31% (48%) live in households where neither parent is in employment.
- 99% (99%) live in most deprived areas across the West of England.
- 27% (15%) reported truanting from school.
- 57% (33%) have been to more than one senior school.
- 56% (49%) have been suspended from school.
- 35% (21%) have been permanently excluded from school.
- 70% (48%) are school age.
- 74% (75%) of learners are male.
- 11% (18%) are non-white.
- 10% (18%) suffer from asthma.
- 61% (75%) have taken at least one illegal substance.
- 39% (44%) admit to have driven a motor cycle illegally on the road.
- 25% (35%) admit to have driven a car illegally on the road.
- 44% (49%) admit to having been arrested – most common offences being assault and criminal damage.
- 9% (8%) were attached to a youth offending team (YOT).
- 18% (22%) were serving a prison sentence (course delivery made in HMP Bristol).

The young people are therefore among those with the most challenging behaviour and greatest barriers to learning and employment.

#### 9 WHAT WE PROVIDE

##### 9.1 Premises and Equipment

The facility provides 7,800 sq ft of floor space including:

- 2 Training Rooms
- 2 professionally equipped motor vehicle training workshops
- Office space

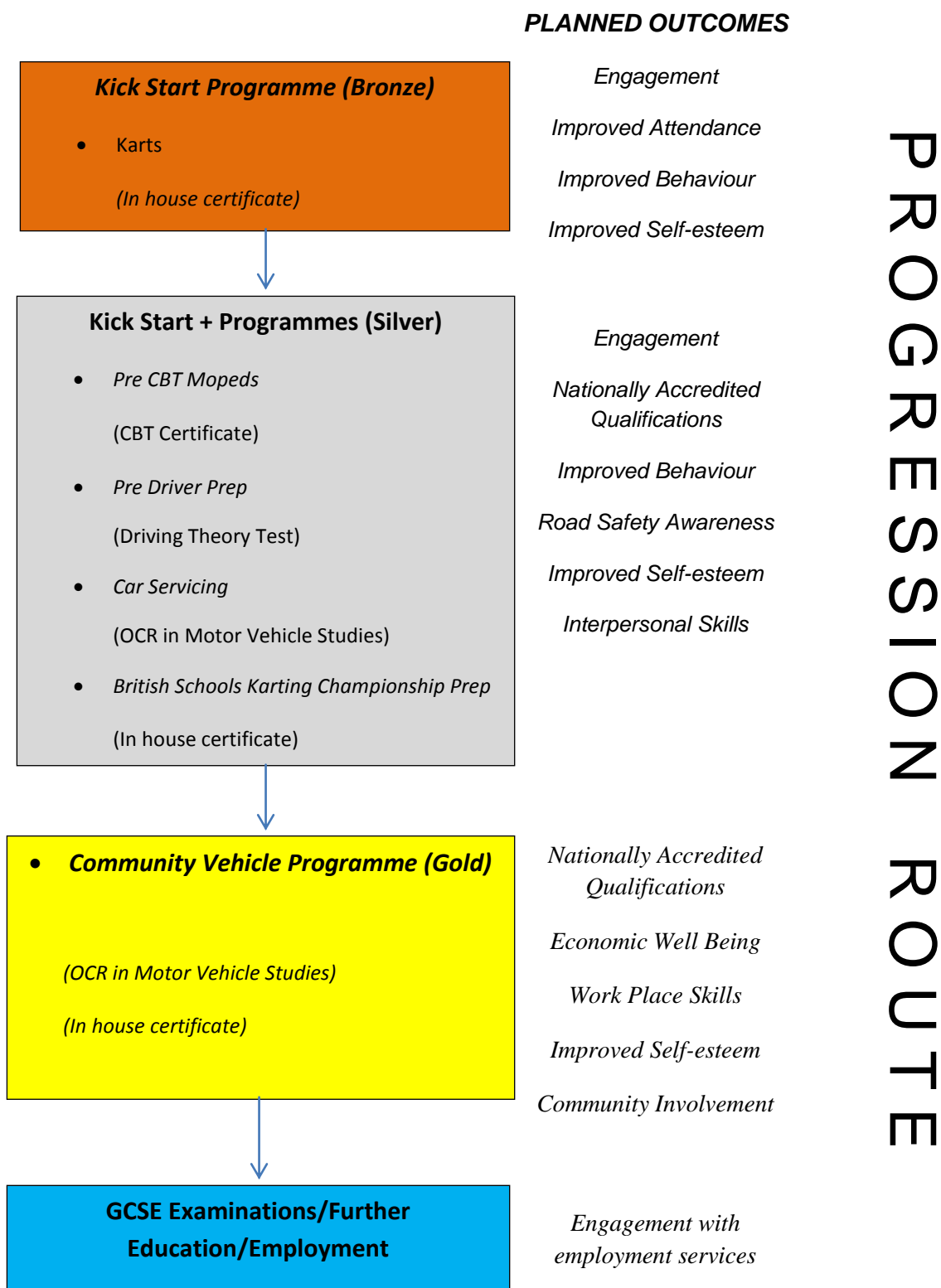
# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2013

## 9.2 Programmes

The Wheels Project offers a variety of motor vehicle-related programmes for young people from the age of 14 to 24. The diagram below shows the progression route options that young people can take:



# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 MARCH 2013

An outline of the programmes is listed below:

#### 9.2.1 Kick Start Karts Programme



Wheels' entry programme for learners identified and referred by local agencies – generally those who are at risk of exclusion from school, unemployed or at high risk of committing crime. The 6 week programme consists of Health and Safety, Life and Social Skills around driving and the law, kart preparation and assembly. The course ends with a karting event at TeamSport in

Avonmouth for those successfully completing the earlier parts of the course. The course carries Wheels' own in-house certification.

*Very clear and concise layout of structure with content suited to the needs of the young people. My students come to school motivated by the Project.*

*Deputy Centre Manager,  
Bridge Learning Campus*

#### 9.2.2 British Schools Karting Championship Prep Programme

*The boys attended very well due to the nature and engagement of the activity. They loved it and were very enthusiastic. Our plan is to support them in transition to college.*

*Assistant Headteacher,  
Churchill Academy*

Supported through funding from BBC's Children in Need, the Wheels Team prepares 3 teams of young people who have completed the Karts Programme to compete in this Championship which is held over 3 rounds after Christmas each year. The course carries Wheels' own in-house certification.



#### 9.2.3 Kick Start+ Mopeds (Pre CBT)



This is designed as a follow on from Kick Start Karts. It is a programme for generally 16-19 year olds and aims to lower the number of road traffic accidents involving new moped riders. The Programme consists of Highway Code awareness, pre-ride checks, routine safety knowledge tests and routine maintenance. Over 60% of learners obtain a vocational qualification in motorcycle maintenance and 60% of learners pass a Compulsory Basic

Training (CBT) test. Students can also choose to take the OCR National Skills Profile module in Motor Vehicle Studies.

*I like The Wheels Project because it keeps me occupied and out of trouble and I have learnt a lot.*

*Student, BEC*

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 MARCH 2013

#### 9.2.4 Pre-Driver Training

*I learnt how to service a car, how to change a tyre and what's under the bonnet. This will help me when I become a driver.*

*Student, The Meriton*

A programme that aims to develop the skills required to make driving for young people a safer and enjoyable experience. This programme is delivered in 12 weekly sessions each comprising 2.5hrs. The Highway Code, hazard awareness, driving skills and taking theory tests is all part of the programme as well as keeping a safe vehicle on the road and awareness



about buying a vehicle. The DSA's Driver Theory Test can be taken by students at the end of this course.

#### 9.2.5 Kick Start+ Servicing



This 6 week programme for 19 – 24 year olds is designed to provide skills in basic car servicing, safe working practices in the workshop, basic driving skills for four wheel vehicles and understanding the legal requirements of owning and running a vehicle. The OCR National Skills

Profile Servicing Module in Motor Vehicle Studies (Entry 3) is an option students can take and they will receive tuition on aspects of vehicle servicing such as fluid checks and changes, brakes, cooling system, wheels and tyres, MOT and bodywork. The course ends with a karting event.

*This course has made me more confident in talking to new people and do jobs on cars. My school attendance has increased and I am hoping to go to the City of Bristol College to do a mechanics course.*

*Student, S Glos W2L*

#### 9.2.6 Community Vehicle Programme

*For the past 4 terms I have been attending Wheels. I enjoy it because it teaches me the skills I need to follow my dream of being a mechanic.*

*Student, Studio Kids*

Vehicles, sometimes almost beyond repair, are gifted or, if necessary, are bought to be restored and worked on by students as part of their OCR certificated programme in Motor Vehicle Studies.

Once the vehicle has been repaired and made roadworthy, MOT'd and in line with the specifications of the brief, it is donated to the community chosen by students at the beginning of the course.





# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 MARCH 2013

## 10 PROGRAMME DELIVERY 2012-13

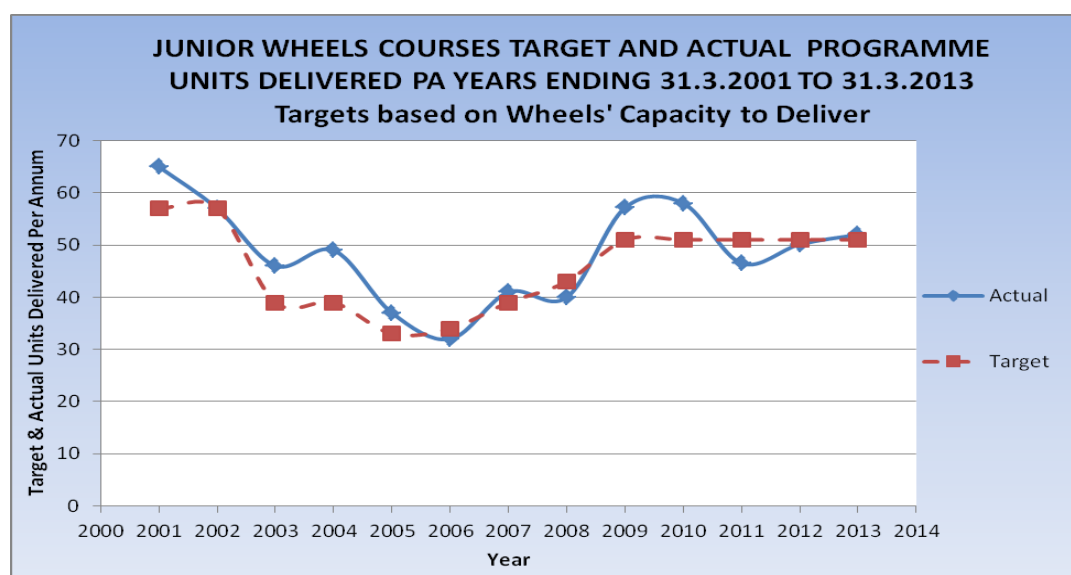
### 10.1 Summary

This year we delivered a total of 52.16 programme units for a total expenditure of £244,214. Using the Full Cost Recovery (FCR) method (total cost divided by number of programmes), the average programme unit cost The Wheels Project £4,682 to deliver. We have targeted and achieved an average of 8 young people per group (which the exception of the 10 Criminal Justice programme units which have averaged 4). Using an average of 8 students per unit makes the average cost per head per unit of £621 which based on our 19 hour programme units is equivalent to **£30.80 per hour per head**. Compared to this the £9.64 per hour per head which schools currently receive as a premium payment for most of our students then this clearly appears to be uncompetitive. But what is the alternative?

Schools can access FE Colleges on Early Work Placements set in a motor vehicle workshop. In order to be viable there the Colleges work with a minimum of 16 young people under the supervision of 1 Workshop Supervisor. Compare this to The Wheels Project where we work with a maximum of 8 students under the direct supervision of 2 and sometimes 3 of our Workshop Supervisors. So, in comparison we work with half the number of students in a group and with at least twice as many supervisors which makes, in financial terms, the comparison much more even as the College costs would increase by a factor of 4 if it was to replicate our model. So why choose The Wheels Project??

The profiles of the students whom we target are less likely to engage in larger groups and tend to achieve lower attendance and completion rates in large groups which makes the College option an expensive one for referring organisations working with our type of student. To exacerbate the cost of the college option entry points there are restricted to 1 or 2 times a year and enrolment tends to require a much longer commitment than at Wheels where we only commit students initially for a new term at a time with the option of 7 entry points throughout the year. In short, one of our type of students could be enrolled on a College course for a whole year and where there is a high probability of dropping out early on with the result that monies are wasted. At The Wheels Project the consequences of early leavers are not nearly as financially punitive. We serve effectively as a much needed 'step up' programme.

### Graph 1



# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 MARCH 2013

Graph 1 is used to illustrate the level of activity we have managed to deliver based on the targets set at the beginning of each financial year over the past 12 years. The targets are based on our resources and capacities to deliver programmes throughout the year. A programme unit is defined as 19 hours of contact time delivered over 1 new academic term.

This graph shows that we have consistently been able to secure and deliver bookings on target; even exceeding target 8 out of the 12 years shown and also shows where we have had to respond to changes in the economic climate, particularly in 2007 and 2011, when we needed to adapt our funding sources quickly and unexpectedly.

**Example:** Our Government Employment Programme ran from 2000 to 2006 offering an additional delivery of a minimum 5 units per week to those shown above and over 52 weeks pa but funding stopped prematurely and with a months' notice on 31.12.2006. This led directly to 3.5 Wheels' staff being made redundant shortly afterwards. As a consequence Wheels needed to rebuild its programme deliveries to pre 16 year olds with its remaining 4 full time staff. Our Pre 16 inputs had fallen during this period due to the high outputs required by the Employment Programme. The number of Pre16 programmes peaked in 2009 just before the repercussions of the current recession became evident in the number of user groups being unable to pay for our extra curricula, out of school programmes. 80% of our programmes in 2009 were paid for by Public Service Agencies. By 2013, 80% of our programmes were paid for through Trusts, Foundations and other charitable sources.

## 10.2 Outputs by Programmes

*Table 1*

TARGET <i>Programmes 2012-13</i>	Programme	Unit Value	ACTUAL <i>Programmes Delivered</i>	Venue	
				Workshop 1 Units	Workshop 2 Units
10	Karts	1	12	12	
2	BSKC Prep	1.5	2	3	
6	Car Servicing	1	6		6
2	Mopeds	1	2		2
3	Pre Driver	2	3		6
1	KYW	0.16	1	0.16	
6	Community Vehicle	4	6		23
<b>31</b>	<i>Target units in year</i>	<b>51.16</b>	<b>32</b>	<i>Actual Units delivered</i>	<b>52.16</b>

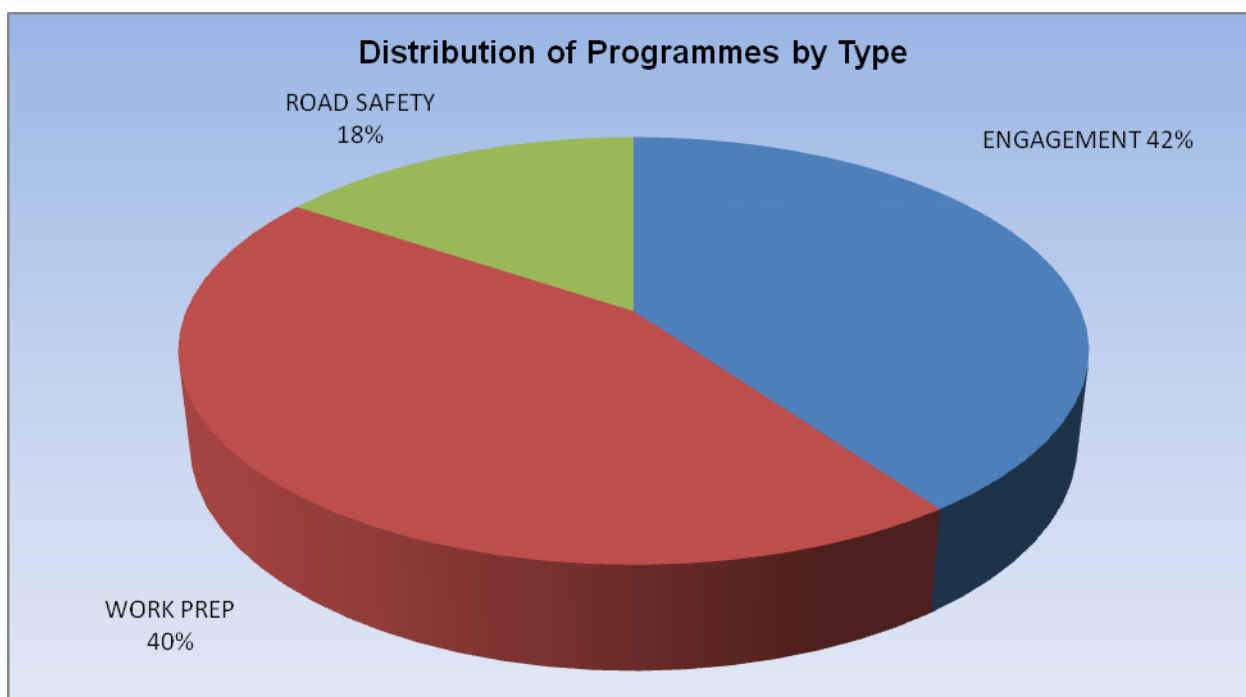


# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2013

*Pie Chart 1 (Based on table 1 above)*



## 11 EVALUATION OF PROGRAMMES

### 11.1 Engagement Programmes

We ran 20 of these programmes this year, 10 of which were for the Criminal Justice System, and achieved an overall average attendance level of 74%. This ranged from 58% for Criminal Justice groups up to 80% for Schools and Pupil Referral Units. All attendance is voluntary.

The monies needed for the engagement programmes such as the Karts and Servicing courses, which were previously well funded by the public sector, are starting to show small signs of recovery with some referring organisations able to pay a 50% contribution towards the cost of these courses. In the meantime we still depend on Trust monies to support the majority of these programmes.

Thanks particularly this year to The Spielman Charitable Trust, The John James Bristol Foundation, Children in Need, Lloyds TSB Foundation, The Van Neste Foundation, The Police Authorities Trust and The Catalyst Fund.

For the last 3 years we have tried to work more closely with the Criminal Justice System through Youth Offending Teams (YOTs), IMPACT (Prolific Adult Offender Units) and work inside the prison. This has been the most challenging part of our work for some time in that the offenders have multiple problems, many of which are severe and involve dysfunctional families, lack of accommodation, few discernible skills, poor education and employment records, low self-esteem and a history of substance misuse. Our records show that we are not the only organisation having difficulty in managing this particular group. There seems to be a tendency not to turn up for Supervision and, even in custody, their attendance levels are not as assured as one might expect. We have been trying to engage prisoners inside HMP Bristol and are developing links with

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 MARCH 2013

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Portland Young Offenders Institute as it is the main holding Centre for teenage prisoners from Bristol serving custodial sentences. We have successfully managed to engage a proportion, albeit only 35%, of prisoners who attend our courses in custody on their release where we offer an opportunity to attend our programme immediately and at no cost to them. The Criminal Justice System is undergoing significant change in cost savings, reduction of workforce and management structure with the consequence that our partnership has felt unstable and uncertain at times. It was a frustrating year.

Thanks to The LankellyChase Foundation for its support last year and the coming year. Thanks also to the Avon and Somerset Constabulary's Assets Stripped from Crime Fund for helping us to develop and sustain this challenging work. We currently receive no funding from the Criminal Justice Service which made up 16% of our work this year.

We are developing positive links with Key agencies and are optimistic that our performances will improve as relationships and systems with which we operate develop and progress.

The Queen's Speech in Spring 2013 plans to make all prisoners subject to Statutory Supervision upon release where before, those serving a sentence of 'Service will only supervise the most prolific and serious offenders. The rest will be supervised by other agencies which will very probably be based in the Third Sector. Much of the payments to this group from Government will be made on a 'payments by results' basis, mostly in arrears which will, in our opinion, place undue risk on organisations the size of The Wheels Project. If we are to be involved in this process then it seems more viable to serve as a sub-contractor to reduce this risk and our exposure significantly.

#### **11.2 Road Safety Programmes**

We ran 6 Road Safety Programmes which progressed on from the Engagement Programmes and achieved an average attendance rate of 83%.

This year we have run 2 Pre CBT, 1 Keep Your Wheels and 3 Pre Driver Training Programmes. The significant reduction in Road Safety Department's funding has led to a corresponding fall in the number of Pre CBT and Keep Your Wheels programmes delivered by us and insufficient emphasis has been placed on buying into these particular programmes by the principal referrers this year (whose age group is 16 and under).

The Pre Driver Training Programmes have been delivered exclusively to a Young Mothers' Unit (post 17yrs) to help them with their driver theory, hazard perception and road safety. 34 young women have completed this course although only 3 have taken up our offer of paying for their driver theory test. All of the students who attended have reported and demonstrated widespread improvement in:

- awareness of road safety matters.
- confidence in carrying out basic maintenance on a car.
- sufficient driving skills to be confident of significantly reducing the number of driving lessons required before taking their driving test.

Thanks to the North Somerset Road Safety Partnership and BANES' Youth Enablement Fund for their support.

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 MARCH 2013

#### 11.3 Community Vehicle Programmes

We ran 6 Community Vehicle Programmes for 47 students who had each progressed from the Engagement Programmes. 40 completed these programmes and achieved an overall, average attendance rate of 86%. All 40 reported significant increased improvement in their self-esteem, behaviours and attendances back at school. This was confirmed by their Keyworkers. Of the 40 who completed this course 29 left to successfully secure a place in Further Education; 1 found employment and 5 were able to stay at school and progress into Year 11 (this represents 88% of hard outcomes). 8 of these students also successfully used this programme to gain two elements of the Duke of Edinburgh Bronze Award scheme ('Skills' and 'Community Service')

Recipients of vehicles this year include Duke of Edinburgh Scheme, Banwell Scouts, East Bristol Foodbank, Somer Valley Foodbank, Avon Riding for the Disabled, RSPCA and the CSV Gardening Project in South Bristol.

Our thanks to the Big Lottery Fund (Reaching Communities), Henry Smith Charity and the Equitable Charitable Trust for supporting these programmes.

##### 11.3.1 Feedback dated 29 January 2013 from a Meriton student who had taken part in our CV Course



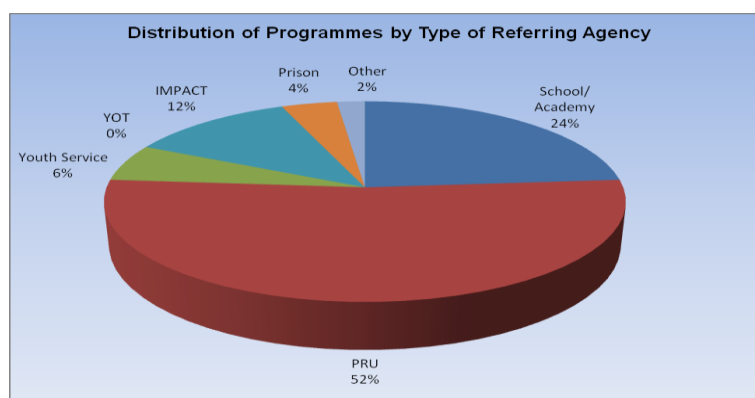
*'We have been involved with The Wheels Project in donating a vehicle to The Trussell Trust's Somer Valley Foodbank (BANES area). The task that we had to do was to make the van roadworthy. Firstly we had to inspect and check the van for roadworthiness. Then we had to service it and give it a valet inside and out. After we worked on the van we donated it to the Somer Valley Foodbank and we were all very pleased to hand the keys over. Working on this van has changed my*

*view on cars. I used to know nothing about them and now I feel confident to do a job in the workshop if asked to do so. The Trussell Trust is a charity that collects food from big supermarkets such as ASDA, Tesco, Sainsburys and the Co-op. The charity has a shopping list where food given to the charity is passed on to families in need for free. The vehicle will help the Charity to collect the food from the supermarkets'*

#### 11.4 Analysis by User Groups

We work with a wide range of agencies which also target similar groups of young people and this may be seen in the pie chart below:

*Pie Chart 2*



# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

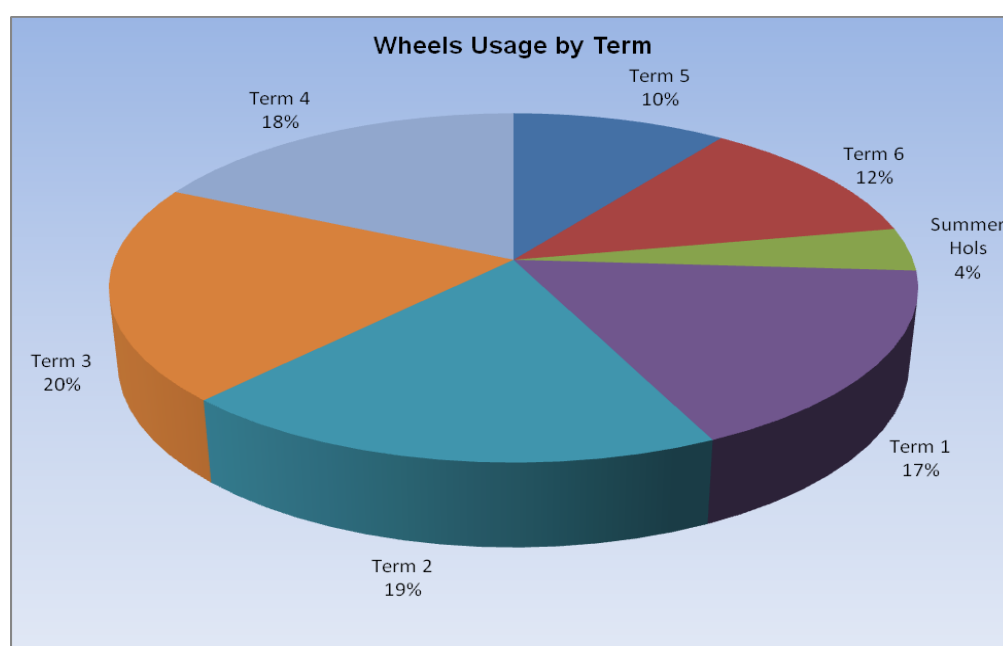
## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 MARCH 2013

#### 11.5 Analysis by Timing of Delivery

Pie Chart 3, shown below, is divided into academic terms plus 1 x 3 week period held in August over the summer holidays. This year most of our work involved the Local Education Authority and it is no coincidence that 75% of our total programme deliveries were delivered over 7 months of the year (September to March inclusive) indicating we could increase our capacity during the late Spring and Summer months.

*Pie Chart 3*



#### 11.6 Safety

This year The Wheels Project again recorded no serious or reportable accidents in the workplace to students, staff or visitors. Wheels maintains vigorous safety systems and risk assessments and was awarded an independent kite mark of approval by Citation ([www.citation.co.uk](http://www.citation.co.uk)).

## 12 EVALUATION OF NEED

Our surveys and evaluations show clearly that there continues to be a high level of satisfaction from the students and user groups.

### 12.1 By Organisation

This year we sent our Evidence of Need Questionnaires to a sample of the many agencies with whom we work and collated their response which confirmed that:

- The classroom activities that we offer met the need of their young people.
- The driving activities met the needs with karting being the most appropriate.

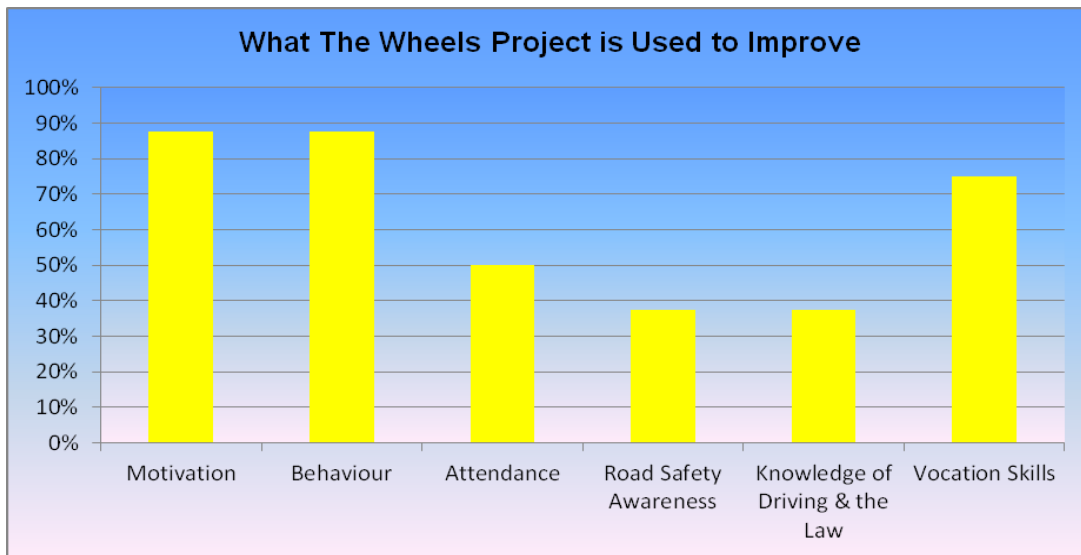
**THE WHEELS PROJECT LIMITED  
COMPANY LIMITED BY GUARANTEE**

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

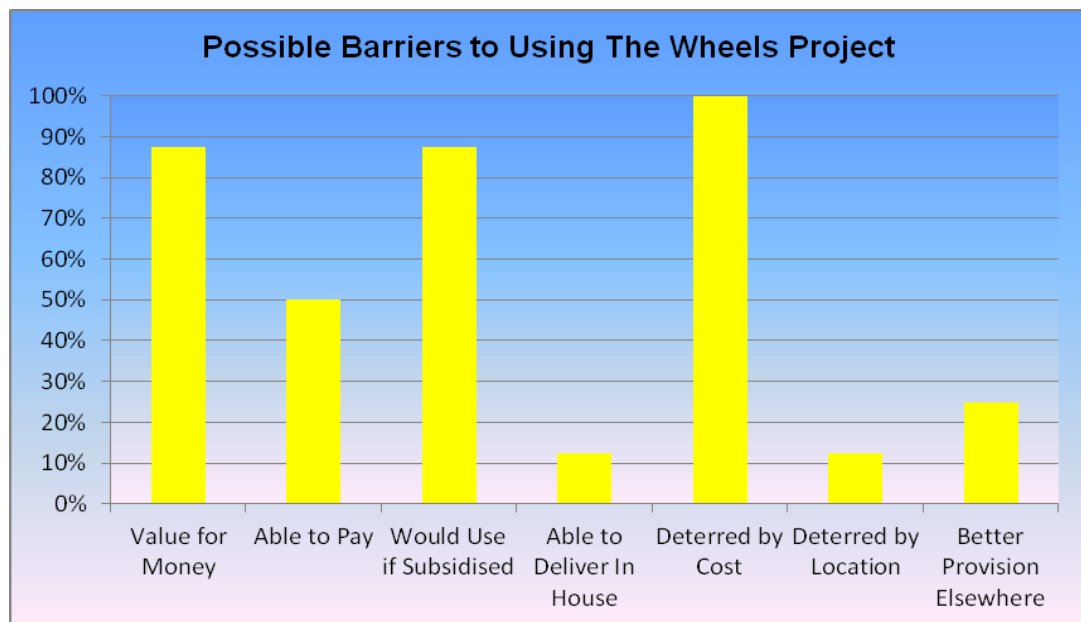
**YEAR ENDED 31 MARCH 2013**

- Wheels is used, in particular, to motivate students, improve their behavior and develop vocational skills.
- The main barrier to the organisations that we used this year was cost.

*Histogram 1*



*Histogram 2*

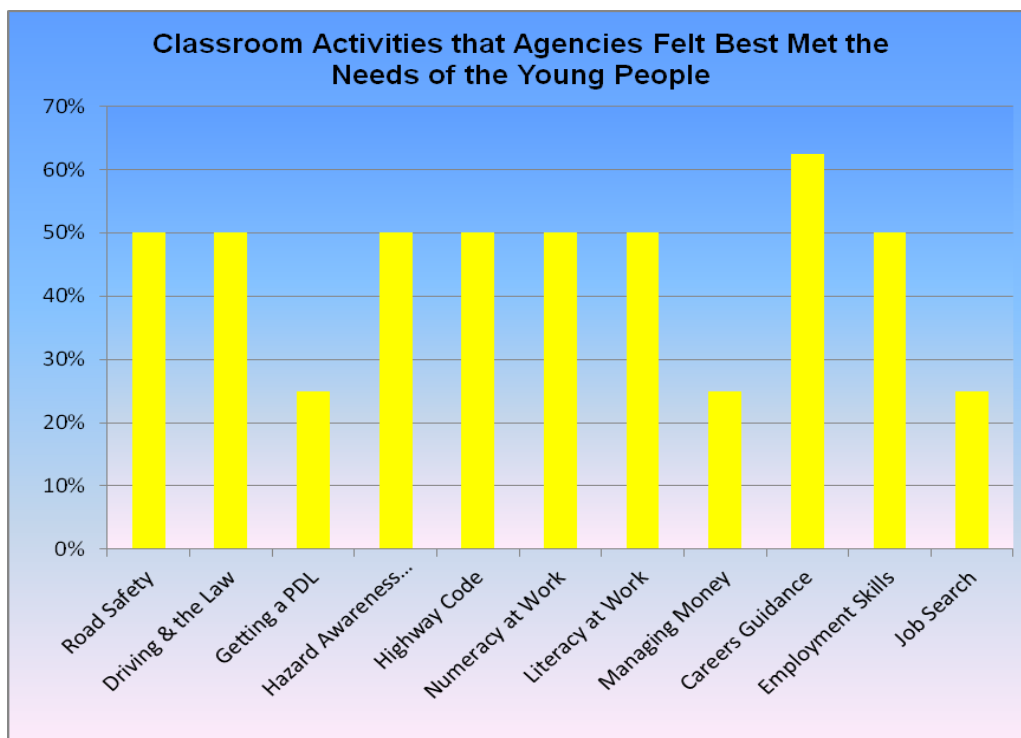


# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

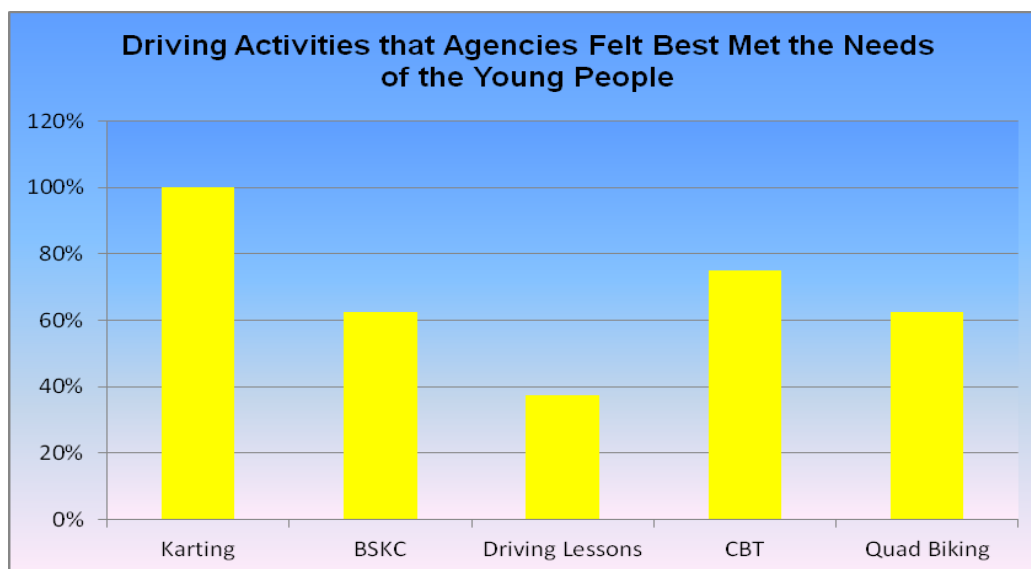
TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2013

*Histogram 3*



*Histogram 4*



The 4 Histograms above illustrate the major findings of this survey which are guiding our programme structure, content and costing of deliveries. We have conducted these surveys across a range of agencies which refer students onto our programmes and include Schools, Academies, Pupil Referral Units and Youth Centres.

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 MARCH 2013

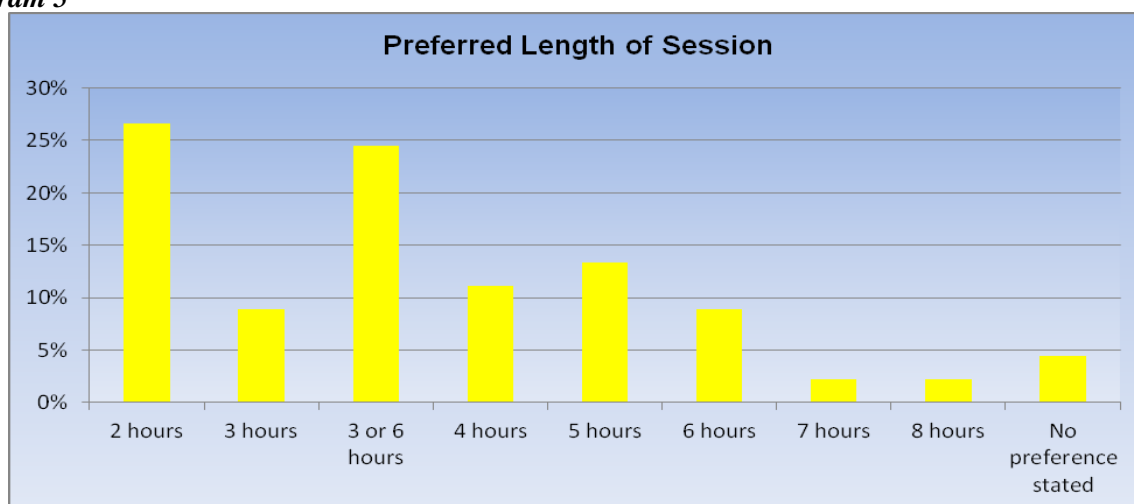
*5 organisations have indicated that they would like to refer their students to undertake the Community Vehicle Programme in 2013-14. However, none has sufficient funds available to pay for this programme and we will again need to rely on Trust funds to provide the support needed.*

#### 12.2 Evaluation of Need by Potential Students

We asked young people who were interested in our activities, from across the sample organisations used, for their views on matters relating to structure and content.

##### 12.2.1 Preferred Length of Sessions

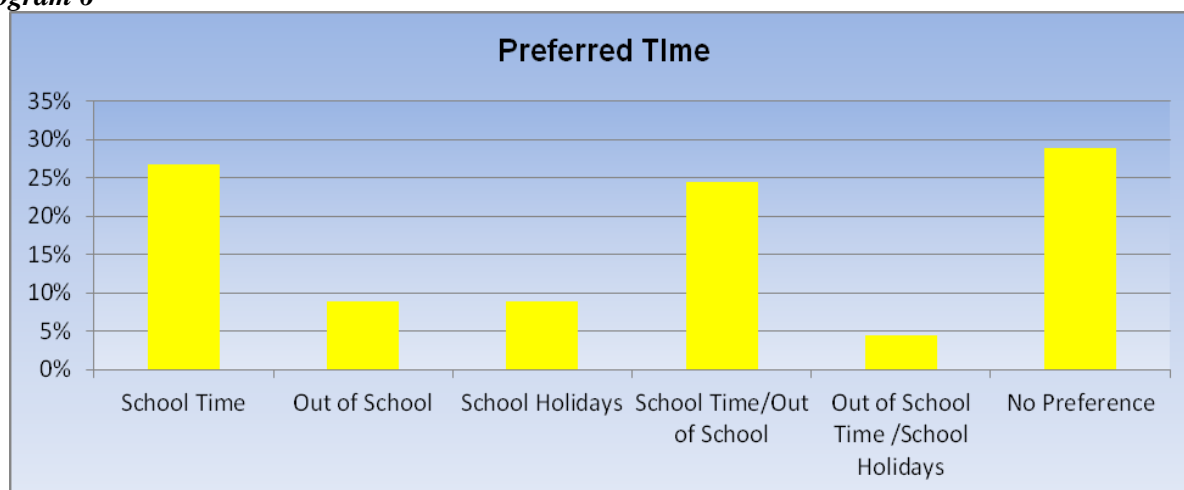
###### *Histogram 5*



The majority preferred sessions to be short, lasting no more than 3 hours and delivered with no more than 2 sessions delivered each week.

##### 12.2.2 Preferred Time of Delivery

###### *Histogram 6*



25% of students, particularly the most disaffected, preferred these sessions to be delivered during school time.

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

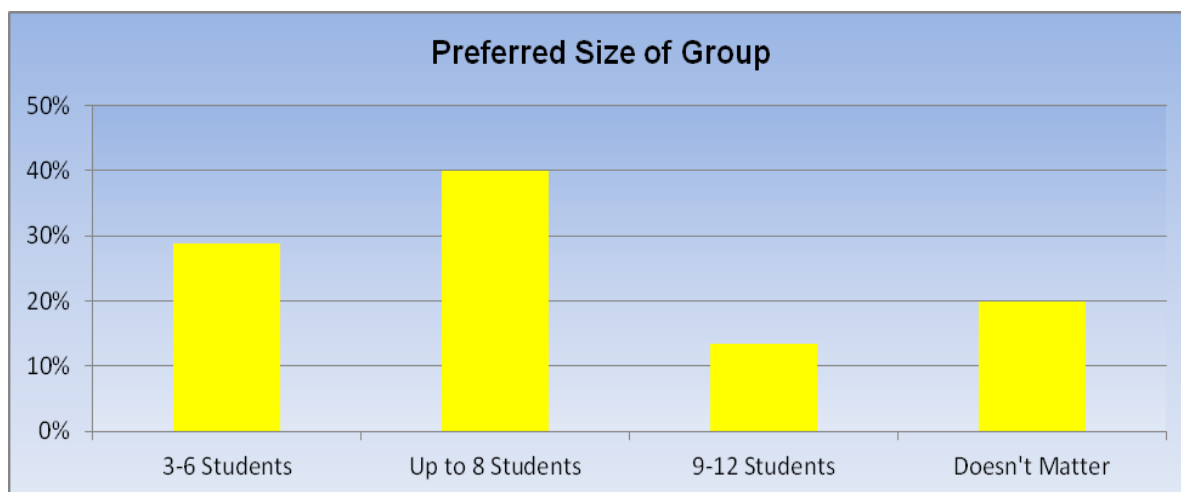
## TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2013

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### 12.2.3 Preferred Size of Group

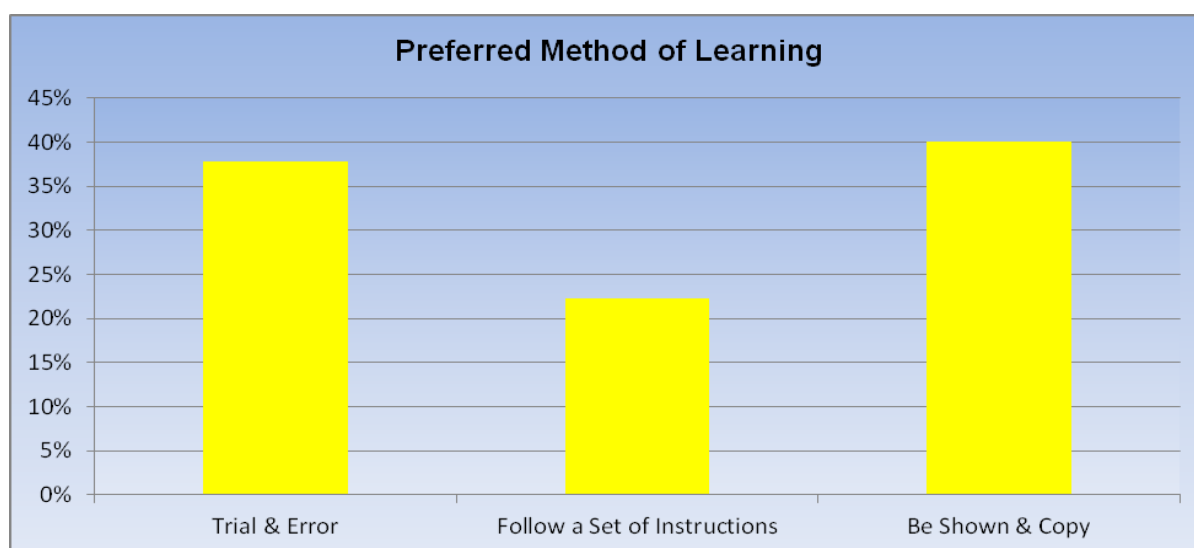
*Histogram 7*



70% requested groups be no more than 8 in size.

### 12.2.4 Preferred Learning Method

*Histogram 8*



37% preferred to learn by trial and error, 40% preferred to be shown and then copy and 22% preferred to follow a set of instructions.



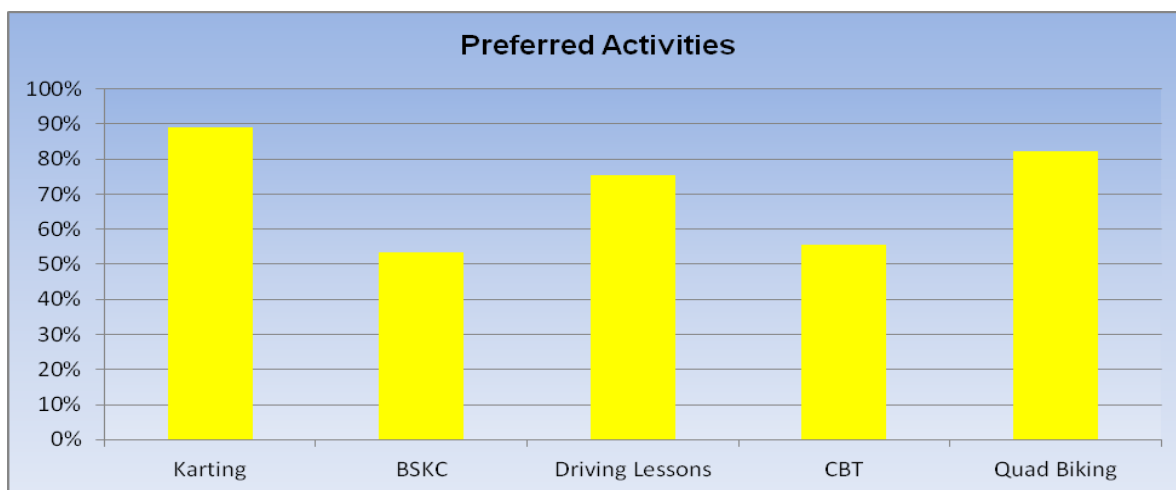
# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2013

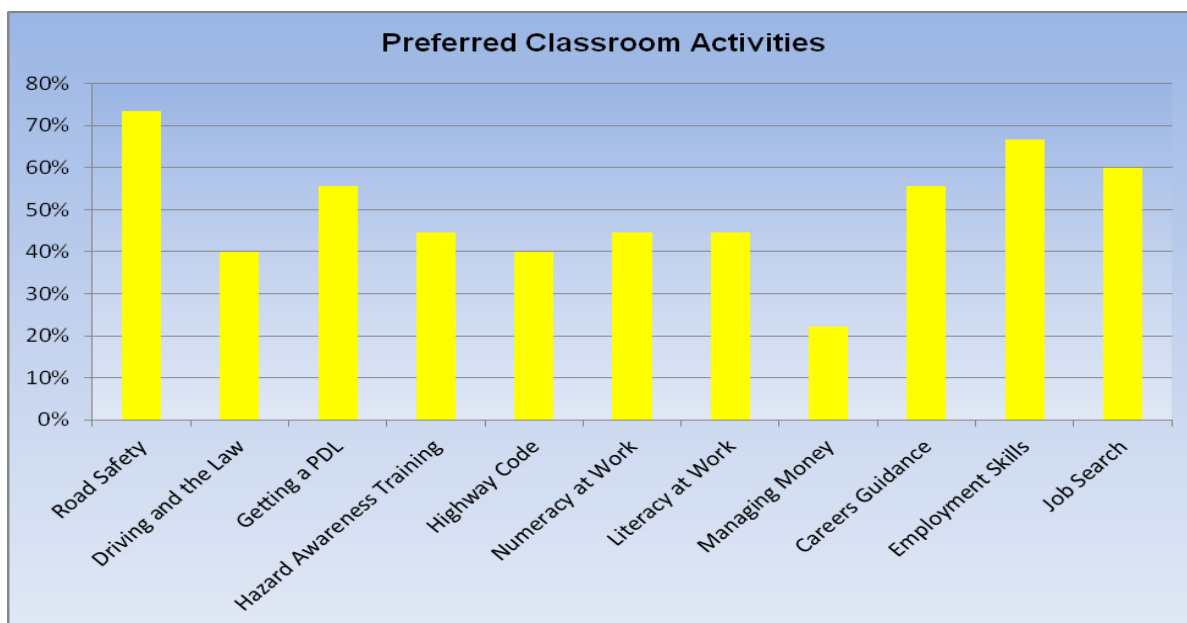
### 12.2.5 Preferred Activity

#### *Histogram 9*



### 12.2.6 Preferred Classroom Activities

#### *Histogram 10*



Most students wanted help with road safety (75%) and classroom sessions that included all matters relating to driving, careers guidance, employment skills and job searches. Only 22% indicated that they would like help in managing money. 80% indicated that they would like to participate in the renovation of a vehicle that they would gift to a community group.

*40 students have indicated that they would like to undertake the Community Vehicle Programme next academic year.*

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 MARCH 2013

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#### 12.3 Vehicle Recipients

Already this year we have had requests from 6 community organisations who are keen to receive a vehicle from us. They have each made a formal application and can demonstrate they are in a position to run the vehicle for at least a year. These organisations are:

- Avon Riding for the Disabled (Land Rover).
- North Somerset Food Bank (a medium sized van such as a Mercedes Vito).
- Bristol University's Mammal Research Unit (4x4 vehicle, preferably a Toyota Land Cruiser).
- Studio Kids (minibus for their Unit).
- RSPCA (4x4 vehicle).
- Allsorts Gloucestershire (supporting disabled children's families) (minibus for disabled).

Students attending our courses will be able to receive presentations from one or more of these organisations or alternatively choose an organization of their own choice to support.

#### 13 CASE STUDY FROM A BEHAVIOUR MENTOR BASED IN A LOCAL SCHOOL

*'L has had a very difficult childhood and has been seeing myself, a Behaviour Mentor, for the last 4 years since starting school. He was a very able pupil with the possibility of receiving 5 GCSEs at Grade C and above. Due to the circumstances at home and his disclosure about a family member physically abusing him, his behaviour had deteriorated, he has had numerous exclusions and his attendance was unacceptably low at 65%.*

*Since starting The Wheels Project last November, he has developed a fantastic approach to learning again. I noticed he was always polite to Richard and Jerry (Supervisors) and he was able to approach them with other issues besides vocational skills. He clearly missed not having a father figure around at home. L was always keen to learn new skills and would ask for another task when he had completed his first task and was keen to please. L was confident in all the tasks set. He would then help the others or show them how to do the task.*

*L then did the Community Vehicle Programme for 3 terms to prepare a vehicle for the Foodbank and "Wild Goose Cafe" in Easton. He was very surprised to learn what other people had gone through there after a talk from a centre user who is now a volunteer. L could see the purpose of this project. He helped to completely strip down the van, service it, paint it and valet the inside, to name a few jobs and was encouraged by the visit of staff and volunteers from the "Wild Goose Cafe" to The Wheels Project.*

*School is a much better place for L at the moment but he continues to have problems at home, although, since finishing The Wheels Project, L has been accepted by S & B for an early college placement and starts in September.'*

4 July 2013

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2013

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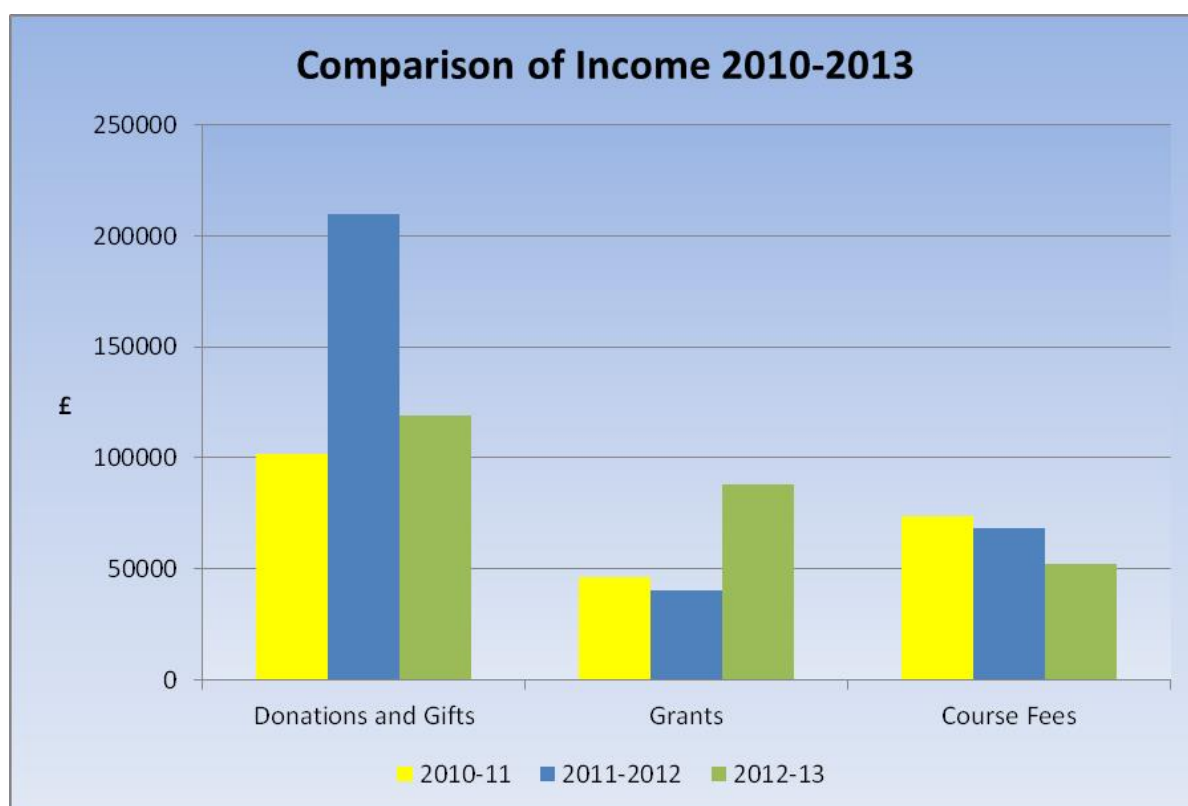
### 14 FINANCIAL RESOURCES

The past year has been challenging for the Wheels Project in that, like many other Third Sector organisations, funding from public bodies has been significantly reduced. During 2009–10 80% of funding came from a range of public bodies, grants, contracts and donations from user groups. This financial year, 2012-13, has seen this drop to 20%.

The Project is determined to make the best use of its resources and connections by submitting appropriate bids to secure the long-term future of the Project. The Project was able to attract new sources of funding during 2012-13 to the amount of £100,000. This represented almost 40% of income secured for the Project.

#### 14.1 Sources of Income

##### *Histogram 11*



**Note:** The table above emphasises how in recent times how important the securing of donations, gifts and grants have been to maintain the viability of The Wheels Project. There was a huge decrease in 2009 followed by small, consistent reductions in income derived from referring agencies using The Wheels Project which reflects the significant cuts to budgets within the public sector.

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 MARCH 2013

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#### 14.2 Income 2012-13

This year the Project has received income totaling £259,135, a decrease of £59,383 on last year. Our expenditure this year totaled £244,214 a decrease of £51,408 on last year. We have made a small surplus this year of £14,921.

The decrease in income is further evidence of the impoverishment of the Public Service and the high level of restricted monies from Trust Funds (£46,644) carried over from the previous year. These monies have now been spent and we shall be undertaking a number of important bids early next year with those organisations where our contracts have reached end of life.

Expenditure has also decreased this year through:-

- 6 month rent free period (£15,000)
- The bidding processes involved in gaining the PQASSO Quality Mark, Alternative Education Provider status and mounting the failed Bristol Youth Links bid ( total £25,000). The balance of savings has been made through more efficient housekeeping.

Overall staffing costs have remained much the same as last year.

#### 15 FINANCIAL PLANNING

In April 2013 The Wheels Project held cash reserves of £142,569 and a further £8,134 of unrestricted monies which are to be carried forward to the next financial year. The cash reserves represent approximately 6 months of our annual forecast expenditure for 2013-14 which are in line with our Reserves Policy.

Our Budget for 2013-14 forecasts an expenditure of £286,853 which represents an increase of £27,718 on this year's actual expenditure. We will, therefore, need to deliver an additional 5 more programme units in 2013-14 if we are to maintain our current programme unit costs at the same level as this year.

As at 24 June 2013, we have secured £181,340 of income for 2013-14 (£181,734 corresponding time last year). **We therefore still need to raise an additional £105,513** to meet our projected expenditure for the year. (£86,266 was needed to meet projected expenditure at this stage last year for 2012-13).

It is not unusual at this stage of the year for the budgeted expenditure not to be fully funded and bids totaling £120,000 are being prepared in May, June and July to raise the balance of monies still needed for 2013-14.

#### 15.1 Future Plans

##### 15.1.1 *Help from Trust Funds*

We commissioned a fund raising expert in 2012-13 and for the coming year to identify and work up new bids to attract more vitally needed resources.

Our priorities are renewing successful contracts that have run out of time. To date we are bidding for 3 years' funding from:

- Children in Need for £15,000 a year (Engagement Programmes).

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 MARCH 2013

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- Equitable Charitable Trust for £10,000 (0.5 of a Community Vehicle Programme).
- Big Lottery Fund (Reaching Communities) for £57,000 (3 x Community Vehicle Programmes).
- Henry Smith Charity for £38,000 (2 x Community Vehicle Programmes).

We shall also be looking for new sponsors for our Engagement Programmes, in particular the Karts Course.

#### ***15.1.2 Bristol Youth Links***

Bristol Youth Links was a new initiative in 2012-13 and is managed by Bristol City Council through a number of partnerships which it has approved. This initiative is still very much in its infancy but the early signs suggest that, due to TUPE's conditions which accompanied these contracts it is unlikely at this early stage that sub-contractors such as The Wheels Project will be awarded any monies to deliver programmes.

#### ***15.1.3 Alternative Education Provision***

The Wolfe Report in 2011 has led to a rationalization of certification attracting monies for Schools, Academies and Pupil Referral Units. There is, in our opinion, a pre-occupation with achieving Level 2 Awards (equivalent to A\* to C at GCSE) when seeking alternative education provision. On one level this is understandable as this Level is the minimum level which attracts bonus payments from the Government. As a consequence, many schools are reluctant to make any payment for alternative provision (approved or not) unless this level of qualification is offered. As can be seen from our profiles, virtually all of our students are well below Level 2 abilities and, from a financial point of view, our courses are not attractive. However, we do still attract considerable interest from the Local Education Authorities and Academies for those pupils who are disruptive, show challenging behavior and are not fitting in to the education system. These organisations are prepared to support referrals, setting outcomes of improved attendance at school, improved behavior and re-engagement with studies. Although, as reported previously, are not prepared to contribute towards the cost of our programmes. It is therefore vital that we highlight this problem to the Government and attract support in the meantime from Trusts to enable us to deliver our programmes.

#### ***15.1.4 Vehicles Required for Community Vehicle Programmes***

We are planning to be running 6 more Community Vehicle Programmes next year and already have identified 6 potential recipients and groups who are looking to carry out the work on the vehicles needed. We need to identify organisations or individuals who may be able to donate the following vehicles which may be used for these purposes:

- 4x4 vehicles
- Minibuses
- Medium size vans
- Minibuses for disabled

#### ***15.1.5 Other***

The Wheels Project will continue to keep abreast of new Government initiatives which aim to address engagement, training and employment for young disaffected and disadvantaged young people and be able to adapt effectively to changes in funding streams. In recent times we have returned to our roots in the Criminal Justice system and will seek new contracts within Integrated Offender Management in November 2013.

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

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

**YEAR ENDED 31 MARCH 2013**

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We have audited the financial statements of the Wheels Project Limited for the year ended 31 March 2013 on pages 30 to 41. 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 company'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 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**

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 the financial statements and for being satisfied that they give a true and fair view.

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

### **SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company'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 reports and financial statements 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 year ended 31 March 2013 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006**

In our opinion the information given in the Trustees 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 2013**

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**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.

3-8 Redcliffe Parade West  
Redcliffe  
Bristol  
BS1 6SP

4 July 2013

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 2013**

	Note	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2013 £	Total Funds 2012 £
<b>INCOMING RESOURCES</b>						
Incoming resources from generating funds:						
Voluntary income	2	100,788	106,081	–	206,869	250,115
Investment income	3	181	–	–	181	37
Incoming resources from charitable activities						
	4	–	–	51,704	51,704	68,366
Other incoming resources						
	5	381	–	–	381	–
<b>TOTAL INCOMING RESOURCES</b>		<b>101,350</b>	<b>106,081</b>	<b>51,704</b>	<b>259,135</b>	<b>318,518</b>
<b>RESOURCES EXPENDED</b>						
Costs of generating funds:						
Fundraising trading:						
cost of goods sold and other costs						
	6	(4,200)	–	–	(4,200)	(7,384)
Charitable activities	7	(877)	(579)	(231,563)	(233,019)	(257,062)
Governance costs	8	(5,025)	–	–	(5,025)	(4,590)
Other resources expended						
	9	(1,970)	–	–	(1,970)	(26,586)
<b>TOTAL RESOURCES EXPENDED</b>		<b>(12,072)</b>	<b>(579)</b>	<b>(231,563)</b>	<b>(244,214)</b>	<b>(295,622)</b>
<b>NET INCOMING RESOURCES BEFORE TRANSFERS</b>						
	10	89,278	105,502	(179,859)	14,921	22,896
Transfer between funds	11	(36,988)	(144,012)	181,000	–	–
<b>NET INCOME FOR THE YEAR</b>		<b>52,290</b>	<b>(38,510)</b>	<b>1,141</b>	<b>14,921</b>	<b>22,896</b>
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward						
		90,279	46,644	–	136,923	114,027
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>142,569</b>	<b>8,134</b>	<b>1,141</b>	<b>151,844</b>	<b>136,923</b>

The notes on pages 33 to 41 form part of these financial statements.



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

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

**YEAR ENDED 31 MARCH 2013**

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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 2013**

	Note	2013 £	2012 £
<b>FIXED ASSETS</b>			
Tangible assets	13	17,481	19,182
<b>CURRENT ASSETS</b>			
Debtors	14	12,585	15,678
Cash at bank and in hand		130,797	107,058
		<u>143,382</u>	<u>122,736</u>
<b>CREDITORS: Amounts falling due within one year</b>	15	<b>(9,019)</b>	<b>(4,995)</b>
		<u>134,363</u>	<u>117,741</u>
<b>NET CURRENT ASSETS</b>		<b>134,363</b>	<b>117,741</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>151,844</b>	<b>136,923</b>
<b>NET ASSETS</b>		<b>151,844</b>	<b>136,923</b>
<b>FUNDS</b>			
Restricted income funds	18	8,134	46,644
Unrestricted income funds	19	143,710	90,279
<b>TOTAL FUNDS</b>		<b>151,844</b>	<b>136,923</b>

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 4 July 2013 and are signed on their behalf by:

**D SMITHEN**

Company Registration Number: 02745215

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2013

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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.

#### **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 2013**

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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**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2013 £</b>	<b>Total Funds 2012 £</b>
<b>Fundraising and advertising</b>				
Donations	<b>100,788</b>	<b>18,300</b>	<b>119,088</b>	209,722
<b>Grants receivable</b>				
Youth Clubs and schools - Kick Start	–	–	–	4,000
Grants receivable - Kick Start	–	<b>11,789</b>	<b>11,789</b>	–
Grants receivable - Community Vehicle	–	<b>36,600</b>	<b>36,600</b>	–
Grants receivable - Road Safety				
Partnership	–	–	–	7,500
Grants receivable - Big Lottery Fund	–	<b>39,392</b>	<b>39,392</b>	28,893
	<u><b>100,788</b></u>	<u><b>106,081</b></u>	<u><b>206,869</b></u>	<u><b>250,115</b></u>

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

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2013**

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

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

BBC Children in Need	£6,789
The Burden Trust	£4,000
The Henry Smith Charity	£36,600
John James Bristol Foundation	£13,500
Big Lottery Fund - Reaching Communities Fund	£39,392
The Denman Charitable Trust	£5,500
The Quartet Catalyst Fund	£5,000
Bath & North East Somerset Council	£2,300
The Portishead Nautical Trust	£1,500
Avon & Somerset Police Community Trust	£1,000
Avon & Somerset Constabulary Assets Recovered Fund	£50,000
Lloyds TSB Foundation	£8,000
The Spielmann Trust	£15,000
The Van Neste Foundation	£10,000
The Leigh Trust	£2,500
The G C Gibson Charitable Trust	£2,000
The Rotary Club	£1,000

The charity is grateful and appreciative of all donors.

**3. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Total Funds 2013</b>	<b>Total Funds 2012</b>
	£	£	£
Bank interest receivable	<u>181</u>	<u>181</u>	<u>37</u>

**4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	<b>Designated Funds</b>	<b>Total Funds 2013</b>	<b>Total Funds 2012</b>
	£	£	£
Course fees	<u>51,704</u>	<u>51,704</u>	<u>68,366</u>

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

**5. OTHER INCOMING RESOURCES**

	<b>Unrestricted Funds</b>	<b>Total Funds 2013</b>	<b>Total Funds 2012</b>
	£	£	£
Gains on disposal of tangible fixed assets for charity's own use	<u>381</u>	<u>381</u>	<u>—</u>

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

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2013**

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

	<b>Unrestricted Funds</b>	<b>Total Funds 2013</b>	<b>Total Funds 2012</b>
	£	£	£
Fundraising costs	<u>4,200</u>	<u>4,200</u>	<u>7,384</u>

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

	<b>Activities undertaken directly</b>	<b>Total Funds 2013</b>	<b>Total Funds 2012</b>
	£	£	£
Wages/salaries	138,588	138,588	135,231
Materials and tools	7,481	7,481	8,856
Pension costs	11,208	11,208	14,420
Activities	6,402	6,402	3,616
Staff training	620	620	54
Rent and rates	18,415	18,415	33,684
Health and Safety	2,488	2,488	2,902
Light and heat	6,674	6,674	3,302
Repairs and Maintenance	5,962	5,962	6,724
Insurance	18,721	18,721	15,977
External trainers costs	-	-	65
Motor and Travel	2,751	2,751	4,907
Canteen	485	485	375
Sundry expenses and Cleaning	2,241	2,241	1,945
Subscriptions	311	311	407
Telephone	2,998	2,998	2,583
Printing, postage and stationery	1,847	1,847	2,448
Depreciation	5,827	5,827	19,566
	<u>233,019</u>	<u>233,019</u>	<u>257,062</u>

**8. GOVERNANCE COSTS**

	<b>Unrestricted Funds</b>	<b>Total Funds 2013</b>	<b>Total Funds 2012</b>
	£	£	£
Accountancy fees	1,985	1,985	1,825
Audit fees	2,586	2,586	2,500
Legal and professional fees	350	350	128
Bank charges	104	104	137
	<u>5,025</u>	<u>5,025</u>	<u>4,590</u>

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

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2013**

**9. OTHER RESOURCES EXPENDED**

	<b>Unrestricted Funds</b>	<b>Total Funds 2013</b>	<b>Total Funds 2012</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Other Transition Funded expenditure	<b><u>1,970</u></b>	<b><u>1,970</u></b>	<b><u>26,586</u></b>

**10. NET INCOMING RESOURCES FOR THE YEAR**

This is stated after charging:

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Auditors' fees	<b><u>2,586</u></b>	<b><u>2,500</u></b>

**11. FUND TRANSFERS**

During the period an amount of £144,012 was transferred from restricted funds to designated funds in order to reallocate certain expenditures. Also, £36,988 was transferred from unrestricted funds to designated funds in order to correct overdrawn balances.

**12. STAFF COSTS AND EMOLUMENTS**

**Total staff costs were as follows:**

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>126,095</b>	123,168
Social security costs	<b>12,493</b>	12,063
Other pension costs	<b>11,208</b>	14,420
	<b><u>149,796</u></b>	<b><u>149,651</u></b>

**Particulars of employees:**

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

	<b>2013</b>	<b>2012</b>
	<b>No</b>	<b>No</b>
Number of staff	<b><u>5</u></b>	<b><u>5</u></b>

No employee received remuneration of more than £60,000 during the year (2012 - Nil).

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

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

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2013**

**13. TANGIBLE FIXED ASSETS**

	Tools and Equipment £	Motor Vehicles £	Leasehold Improvements, F & F £	Total £
<b>COST</b>				
At 1 April 2012	133,921	27,527	77,895	239,343
Additions	1,126	4,500	117	5,743
Disposals	–	(5,700)	–	(5,700)
<b>At 31 March 2013</b>	<u><u>135,047</u></u>	<u><u>26,327</u></u>	<u><u>78,012</u></u>	<u><u>239,386</u></u>
<b>DEPRECIATION</b>				
At 1 April 2012	123,562	23,579	73,018	220,159
Charge for the year	2,871	1,707	1,249	5,827
On disposals	–	(4,081)	–	(4,081)
<b>At 31 March 2013</b>	<u><u>126,433</u></u>	<u><u>21,205</u></u>	<u><u>74,267</u></u>	<u><u>221,905</u></u>
<b>NET BOOK VALUE</b>				
<b>At 31 March 2013</b>	<u><u>8,614</u></u>	<u><u>5,122</u></u>	<u><u>3,745</u></u>	<u><u>17,481</u></u>
At 31 March 2012	<u><u>10,359</u></u>	<u><u>3,948</u></u>	<u><u>4,877</u></u>	<u><u>19,184</u></u>

**14. DEBTORS**

	2013 £	2012 £
Trade debtors	7,233	4,675
Prepayments	5,352	11,003
	<u><u>12,585</u></u>	<u><u>15,678</u></u>

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

	2013 £	2012 £
Trade creditors	174	760
Accruals	8,845	4,235
	<u><u>9,019</u></u>	<u><u>4,995</u></u>

**16. 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 £11,208 for the year (2012: £14,420).



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

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2013**

**17. COMMITMENTS UNDER OPERATING LEASES**

At 31 March 2013 the charity had annual commitments under non-cancellable operating leases as set out below.

	<b>Land and buildings</b>	
	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
<b>Operating leases which expire:</b>		
Within 1 year	-	10,420
Within 2 to 5 years	<u>31,250</u>	-
	<u><u>31,250</u></u>	<u><u>10,420</u></u>

**18. RESTRICTED INCOME FUNDS**

	<b>Balance at 1 Apr 2012</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Transfers</b>	<b>Balance at 31 Mar 2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Big Lottery Fund - Reaching Communities Fund	9,631	39,392	-	(49,023)	-
BBC Children in Need	-	6,789	-	(6,789)	-
Quartet Express Fund	813	-	(579)	-	234
Lankelly Chase Fund	13,750	-	-	(13,750)	-
BANES - Youth Enablement Fund	4,500	500	-	(5,000)	-
Henry Smith Fund	17,950	36,600	-	(48,450)	6,100
Lloyds TSB Foundation	-	8,000	-	(8,000)	-
Portishead Nautical Trust	-	1,500	-	(1,500)	-
Avon & Som Police Comm Trust	-	1,000	-	(1,000)	-
Denman Charitable Trust	-	5,500	-	(5,500)	-
Quartet Catalyst Fund	-	5,000	-	(5,000)	-
Banes Furure Fund	-	1,800	-	-	1,800
	<u>46,644</u>	<u>106,081</u>	<u>(579)</u>	<u>(144,012)</u>	<u>8,134</u>

Balance carried  
forward

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

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2013**

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

**BBC Children in Need**

BBC Children in Need are providing £20,122 over three years from July 2010 onwards. These funds are being used to fund karting activities.

**Big Lottery Fund - Reaching Communities Fund**

This fund is being used to support the Community Vehicle programme.

**Banes Youth Enablement Fund**

Grant to facilitate the Pre CBT Moped programme.

**Banes Future Fund**

Grant towards funding the 2013-2014 Pre CBT Moped and Pre Driver Training programmes.

**Henry Smith Charity Fund**

Grant to fund the completion of the Community Vehicle Programme started in January 2013.

**Quartet "Express" Programme Fund**

Grant to fund running costs of the Work to Learn programme.

**19. UNRESTRICTED INCOME FUNDS**

	Balance at 1 Apr 2012 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Mar 2013 £
Junior Wheels :					
Kick Start	483	15,673	(96,338)	81,000	818
Junior Wheels :					
Pre CBT Mopeds	2	12,700	(14,485)	2,000	217
Junior Wheels :					
Community Vehicle	198	–	(93,686)	94,000	512
Pre-driver Cars Training	–	23,331	(27,054)	4,000	277
General Funds	89,596	101,350	(12,072)	(36,988)	141,886
	<u>90,279</u>	<u>153,054</u>	<u>(243,635)</u>	<u>144,012</u>	<u>143,710</u>

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

	Tangible fixed assets £	Net current assets £	Total £
<b>Restricted Income Funds:</b>			
All restricted funds	–	8,134	8,134
<b>Unrestricted Income Funds:</b>			
Designated Funds	–	1,824	1,824
General Funds	17,481	124,405	141,886
	<u>17,481</u>	<u>126,229</u>	<u>143,710</u>
<b>Total Funds</b>	<u>17,481</u>	<u>134,363</u>	<u>151,844</u>

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

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2013**

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**21. RELATED PARTY TRANSACTIONS**

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

**22. 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 2013 the number of trustees was 6 (March 2012: 5).