

**THE WHEELS PROJECT LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**FINANCIAL STATEMENTS**  
**31 MARCH 2009**

Charity Number 1081236

**ELLIOTT BUNKER LIMITED**  
Chartered Accountants & Registered Auditors  
3-8 Redcliffe Parade West  
Redcliffe  
Bristol  
BS1 6SP

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

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2009**

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

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**Registered charity name**                      The Wheels Project Limited

**Charity number**                                1081236

**Company registration number**              2745215

**Registered office**                              PO Box 8000  
One Redcliffe Street  
Bristol  
BS99 4ND

**Trustees**                                         R Hansen  
N Pritchard  
J H Kane  
H Baxter  
M Clark

**Auditor**                                         Elliott Bunker Limited  
Chartered Accountants  
& Registered Auditors  
3-8 Redcliffe Parade West  
Redcliffe  
Bristol  
BS1 6SP

**Bankers**                                         HSBC Bank plc  
817 Bath Road  
Brislington  
Bristol  
BS4 5PF

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT

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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 2009.

#### **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.

#### **Aims and how our activities deliver public benefit**

The Wheels Project seeks to engage and educate young people aged 13-19 years old, within a twenty five mile radius of Bristol, who are socially and educationally disadvantaged, and significantly in danger of becoming involved in crime.

Learners are usually classified on the 'Not in Education, Employment or Training' (NEET) register by the Connexions Service and live in the most deprived areas. They have poor histories of attendance, behaviour and completion.

It aims to provide programmes as a part of multi agency work which are safe, enjoyable and enable young people to gain a sense of achievement.

It aims to enable our learners to feel that they make a positive contribution throughout our courses and feel that they have something positive to offer their community upon completion.

#### **Context**

The Indices of Deprivation 2004 were released by the Office of the Deputy Prime Minister (ODPM) on 28 April 2004. They are the most comprehensive mapping of deprivation across England and for the first time include data on crime and the living environment, along with enhancements to a number of the other domains.

The Indices are based on the premise that multiple deprivation is made up of the following separate dimensions, or 'domains' of deprivation:-

- Income Deprivation
- Employment Deprivation
- Health Deprivation and Disability
- Education, Skills and Training Deprivation
- Barriers to Housing and Services
- Crime
- Living Environment Deprivation

A summary of the key findings for Bristol, a map of Multiple Deprivation and the full report: 'Deprivation in Bristol 2004' are illustrated below:-

"These showed that Bristol has some of the worst areas in England adjacent to some of the least deprived. Bristol has more areas in the worst 20% of deprived areas nationally than in the least deprived 20%. 1 in 7 Super Output Areas (SOA) in Bristol are in the worst 10% nationally. Bristol is the only Authority in the South West of England to have SOAs in the worst 100 SOAs nationally for each of the domains with the exception of Living Environment and Barriers to Housing Services. The Education, Skills and Training Domain is where Bristol experiences some of the highest levels of deprivation (nationally)...it is particularly concentrated in the social housing areas in south Bristol...

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lack of attainment among children and young people is more significant in terms of deprivation in Bristol.’’

#### Learner profile

We conducted an analysis of the profile provided by our learners and found that:-

95% lived in the poorest areas of their towns or cities (95%) of whom:-

67% lived in Bristol (68%)

20% came from south Bristol (19%) - Wheels Project based in South Bristol

25% were female (15%)

18% were non-white (19%)

75% were aged between 14 and 16 years old (78%)

45% had parents who were still living together (40%)

16% were taking medication for asthma (17%)

74% admitted to having used illegal drugs (76%)

20% truanted at least one day a week from school (21%)

77% had been suspended from school (77%) and 32% permanently excluded (41%)

44% had been to at least 2 different senior schools (42%)

30% admitted to driving a stolen car on the public highways (42%)

38% admitted to driving a stolen motorcycle on the public highways (50%)

55% had been arrested before joining The Wheels Project (57%)

13% were formally attached to a Youth Offending Team (12%)

- Based on 194 completed questionnaires
- 7 year average in Brackets

#### Trends

- We are still delivering the vast majority of our work to young people living in the most deprived areas.
- Only 1 in 5 learners live in South Bristol a figure that has remained static over the last 7 years.
- There has been a 10% increase in the number of females attending our programmes.
- The number of non white learners increased by over 50% this year but in the context of the overall non white population in our catchment area remains 10% below full representation.
- Less parents of children attending our programmes were living apart.
- Less children had been permanently excluded from school which reflected the Local Education Authority's policy to reduce the number of exclusions in its schools.
- Our students reported that they were more likely to drive a stolen moped on the highways than a stolen car and there was a significant reduction in both illegal activities prior to joining us.
- There was a reported drop in the use of tobacco (-7%) but an increase in the use of cocaine (+7%).
- There has been a reported reduction of 5% in the number of students suffering from asthma (now 1 in every 6).

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### Financial results

Unit Programme costs are estimated using a Full Cost Recovery model based on dividing the forecast annual expenditure to run The Wheels Project by the number of programme units it has the capacity to deliver during that period.

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

This year we exceeded the target number of programme units delivered, achieved full funding for each and were accurate with our Forecast Expenditure. The result was a surplus.

The net income and resources for the year amounted to £302,338 (*up from* £246,717 in previous year).

£262,807 (87%) of this was designated funds allocated to specific projects, £27,031 (9%) was attributable to unrestricted funding and £12,500 (4%) was restricted funding.

The Wheels Project Ltd made a net surplus of £47,391 for the year (*£1,684 deficit the previous year*).

General reserves now stand at £184,441 of which £12,500 is restricted. Net current assets are £156,231.

Free reserves now stand at £138,377 (*£112,528 last year*).

The Free reserves are kept as a contingency to continue operations for six months in the event of our principle funding (restricted) being removed due to a change in Government policy and replacement funding is not immediately available.

Table 1

### Audited Annual Income and Expenditure from 2002 onwards

£ 000's	2002	2003	2004	2005	2006	2007	2008	2009
Income	261	338	320	280	336	304	247	<b>302</b>
Expenditure	271	318	323	363	331	306	248	<b>255</b>
Balance	-10	20	-3	-83	5	-2	-1	<b>47</b>

Staffing costs accounts for a significantly lower than average 49.8% of income generated this year (*consistent 57% in previous 7 years*) This is due to higher income levels generated from us exceeding target levels of delivery.

Almost all funding has come from a range of public sector services with 9% of income provided by Trusts to support shortfalls.

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The larger Trusts are continuing to restrict their monies for activities that are non statutory and outside school hours. Statutory funding is often inadequately resourced to fund our provision and usually requires co financing from other organisations in order to be delivered. Whilst we would encourage full funding from statutory services the reality seems to be that it is a long way off being so. Now that major co funders are withdrawing their support we are facing the threat of either delivering our programmes at a loss or placing more emphasis on delivering our programmes out of school hours: something our learners and staff may react to negatively unless adequate (and more expensive) support mechanisms are put in place.

#### **Advice and information**

The Wheels Project is based at 24 Emery Road, Brislington, Bristol BS4 5PF in the south east of Bristol and the charity has provided guidance and advice since 1979 in a wide range of issues that include Crime Prevention, Health, Driving and the Law, Training and Employment in the motor vehicle industry.

The Project offers advice to other organisations that are interested in setting up other initiatives and last year produced a 'Best Practice' operations manual for setting up and delivering programmes. Copies are available for a small donation.

Our website, [www.wheelsproject.org.uk](http://www.wheelsproject.org.uk), has been maintained regularly. It offers comprehensive information about our organisation and programmes. It now serves as one of our main marketing tools. The site is currently being redeveloped and the new site is scheduled to be launched in August 2009.

Information leaflets and packs have been updated on a regular basis and these are now available in the Connexions Service, Youth Offending Teams, Schools, Pupil Referral Units, youth organisations, police stations and a variety of other local organisations that work with similar client groups from within the voluntary sector.

We advertise in local resource databases and directories and also in pocket guides produced by Connexions, West of England and Bristol City Council. The Wheels Project has been represented at Careers Fairs and at local Network meetings. It is a member of our local Voluntary Sector lead body, VOSCUR, and the Black Development Agency. The Wheels Project has participated in National Surveys commissioned by the Home Office (now Dept. of Justice) and DfES.

The Wheels Project serves as a Placement provider for new Police Officers who are in training with the Avon & Somerset Constabulary.

#### **Activities**

All of our programmes are based on site in our professionally equipped mechanical workshop and classrooms. There is a widely held view from user groups that there is a significant added value to learners receiving our programmes in a 'real' motor vehicle workshop.

Only one group (maximum size 8) attends the Wheels' Centre at any one time in order to reduce distractions and optimize impact. Supervision levels need to be high and we supply at least 2 supervisors per group.

All pre-16 learners are referred as a single group from one agency such as Schools, Pupil Referral Units (PRUs), Youth Inclusion Programmes (YIPs), Youth Offending Teams (YOTs), Social Services, Youth Service and the Constabulary.

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The programmes are designed to be undertaken in short manageable blocks each over 1 full term. They are intended to be progressive and range from the introductory, motivational programme Kick Start (1 x 2.5 hrs session per week) through a series of 3 more distinct Kick Start Plus programmes and the Community Vehicle Programme (21 sessions over 3 additional terms).

Table 2

Delivery By Programmes	(By 6 week units)						
	2003	2004	2005	2006	2007	2008	2009
Roadshow							2.48
Karts	23	15	21	16	15	30	32
Mopeds	9	3	1		1	1	13
M/C Trials	2	2	2				
Servicing		2				8	5
B'n'Smash			2	2	2	1	1
CV	17	17	13	20	18	11	4
<b>TOTAL</b>	<b>51</b>	<b>39</b>	<b>39</b>	<b>38</b>	<b>36</b>	<b>51</b>	<b>57.48</b>

*LSC programmes delivered in these years to 16-18 yr olds*

**Not offered in these years**

**ROADSHOW : 1 session = 0.16 unit**

At the beginning of this financial year we had the capacity to employ four full time members of staff and three part-time all of whom needed to possess specialist skills in their own areas of responsibility such as vocational supervision, basic skills, crime prevention, road safety and administration.

A small number (one this year) of specialist volunteers have also been used to provide additional staff support in training the students.

Staff from referring organizations and officers from the Emergency Services also assist in the delivery of our programme.

Additional staffing is hired occasionally to deliver specialist elements of our programmes when required (e.g. First Aid, Driving Tuition, Compulsory Basic Training).

Referral agencies play a key role in the success of our programmes through the support they offer throughout their attendance at The Wheels Project. We actively seek to support these agencies to enable their learners to produce funding applications to access monies from The Youth Opportunity Fund. These monies enable learners to partake in out of school activities at The Wheels Project.

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The format of each programme is consistent and contains the following elements :-



- Induction (Rules, Health & Safety, Initial Assessment, Setting Targets)
- Practical activities in Motor Vehicle workshop
- Cognitive Awareness training in Key Skills, Road Safety, Employment and Crime Prevention
- Driving activity
- Learner review
- Course evaluation (all parties)



Each of the programmes aims to adopt the 'Every child matters' agenda by offering a safe environment in which to learn; a place where the learners can have fun, gain a sense of achievement and develop skills which will equip them effectively for work.

In 2000/01 we became an approved Oxford Cambridge and RSA (OCR) training centre following the development and accreditation of the OCR's National Skills Profile in Motor Vehicle Studies and Basic Skills. This year we maintained that status through the submission of work learners had completed throughout the year. This certification is available in modular form after our Entry level Kick Start Kart programme has been completed. Learners who complete our mopeds programmes are entered for Compulsory Basic Training (CBT) through a local, Driving Standards Agency (DSA) approved Motorcycle Test Centre.



The Wheels Project reviewed the performance of each of its available programmes in 2007 and as a result abandoned its Bangers'n'Smash programme in 2008 following low take up.

We introduced our Mopeds programme in November 2007 – an introduction to moped riding (Pre-CBT) and are now delivering 4 of these programmes each term thanks to full funding provided over 2 years from the West of England Road Safety Partnership.

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### Some performance indicators

This year we have delivered more programmes to more learners compared to last year.

This year we delivered an overall total of 1,102 programme hours

#### Past Performance

2007-08 – 1,007hrs  
2006-07 - 1,579hrs  
2005-06 - 1592 hrs  
2004- 05 - 1,909 hrs  
2003-04 - 1,364hrs

to a total of 533 learners attending all programmes

#### Past performance

2007-08 - 289  
2006-07 - 208  
2005-06 - 191  
2004-05 - 210  
2003-04 - 180

*There was a total of 6,111 learner hours of received training compared to 5,057 hrs in 2007-08 which represented an increase of 1,054hrs.*

*We again increased the number of programme units delivered from 51 to 57.48 programme units (see table 2 above)*



Attendance rates on all programmes (actual hours versus programmed hours) averaged 82% which was consistent with previous years.

Our completion rates for our Pre 16s groups over the last 7 years have averaged 80% with the best performers coming from Schools (89%) and the worst from Youth Offending Teams (69%).

*This year has seen a slight rise in previous high performance levels.*

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Table 3

**Annual Junior Outputs per calendar year from  
2002**

<b>Learners by Referral Groups</b>								
	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>7 year average</b>
<b>Schools</b>								
<i>Started</i>	60	31	45	51	32	56	99	<b>53.4</b>
<i>Finished</i>	53	31	42	45	28	43	91	<b>47.6</b>
<i>%age</i>	88%	100%	93%	88%	88%	77%	92%	<b>89%</b>
<b>PRU/Cxs/YIP/In Care/Mentoring Plus</b>								
<i>Started</i>	97	59	56	34	71	200	108	<b>89.3</b>
<i>Finished</i>	63	45	42	32	50	147	93	<b>67.4</b>
<i>%age</i>	65%	76%	75%	94%	70%	74%	86%	<b>76%</b>
<b>YOT</b>								
<i>Started</i>	17	25	30	0	5	21	5	<b>14.7</b>
<i>Finished</i>	13	18	22	0	1	14	3	<b>10.1</b>
<i>%age</i>	76%	72%	73%	n/a	20%	67%	60%	<b>69%</b>
<b>Other (Youth Clubs, Post 16s, )</b>								
<i>Started</i>	61	33	21	75	10	14	66	<b>40.0</b>
<i>Finished</i>	44	27	19	62	9	13	49	<b>31.9</b>
<i>%age</i>	72%	82%	90%	83%	90%	93%	74%	<b>80%</b>
<b>Overall</b>								
<i>Started</i>	<b>235</b>	<b>148</b>	<b>152</b>	<b>160</b>	<b>118</b>	<b>291</b>	<b>278</b>	<b>197</b>
<i>Finished</i>	<b>173</b>	<b>121</b>	<b>125</b>	<b>139</b>	<b>88</b>	<b>217</b>	<b>236</b>	<b>157</b>
<i>%age</i>	74%	82%	82%	87%	75%	75%	85%	<b>80%</b>

Note: Figures do not include our Roadshow (single session deliveries) statistics.

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### *OCR awards*

5 groups were eligible to undertake OCR certificated programmes in Motor Vehicles Studies (Entry 3 level) after completing our Entry programme Kick Start Karts.

16 learners gained at least 1 award. 29 awards were made in total.

The OCR moderating panel commended the work which the learners submitted as good quality and approved The Wheels Project for another year as a recognised approved OCR Centre (No. 50738).

### *Compulsory Basic Training (CBT) award (new Moped riders)*

60 learners enrolled onto our Pre CBT mopeds programme of whom 48 (80%) completed

Of the 48 who completed:

5 were deferred onto CBT because of their age (too young)

4 failed to turn up to take their CBT

2 failed the CBT because of poor behaviour

37 (77%) were awarded the CBT certificate

### **Safety**

There have been no reported accidents or incidents again this year which is a testament to our policies, procedures and, above all, the care taken by our staff to ensure the safety and welfare of the learners and themselves. We have extended our contract with Citation for a further 3 years for their expertise, guidance and support on Health & Safety.

### **Evaluation**

In February 2009 we commissioned a study to evaluate our moped Pre CBT (Compulsory Basic Training) programme which required students to complete our Karts and Mopeds courses. The former to engage, address values and attitudes and the latter to prepare specifically for Compulsory Basic Training. This course set out to equip the learners with the skills required to take part in this day long, statutory programme for new moped riders. A previous study carried out by The University College, London had found that new moped riders were at a significantly higher risk of being involved with a Road Traffic Collision resulting in Death or Serious Injury than any other road user. And in a local study 1 in 4 new moped riders stopped by Police had no CBT certificate and 1 in 3 were riding a moped in an unworthy and dangerous condition. Further these new riders lived in the most socially deprived areas of Bristol and surrounding towns. The evidence was clear; there was a need to identify prospective new moped riders from these areas, select and engage those learners most at risk and to equip them with the skills and qualifications to significantly reduce their risk of Death and Serious Injury.

The study was carried out by an experienced Research Officer recently made redundant by the University of Bristol. Evidence from formal questionnaires completed by Key Workers was collated to gauge the impact we were making on our client group.



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### The findings of this work were thus:-



- The Wheels Project attracts and engages this group successfully.
- It works with a wide range of key organisations to deliver education programmes that address behaviours, road safety, crime prevention and employment.
- The Wheels Project has linked in to other initiatives set up through the West of England Road Safety Partnership, such as Keep Your Wheels, Avon Fire and Rescue Service and Think

- We delivered a Moped Roadshow programme to 164 students in and around Avon, and used unspent monies to deliver seven additional pre-Compulsory Basic Training (CBT) programmes.
- We successfully attracted match funding from the Youth Opportunities Fund and Positive Activities for Young People to support the Karts element of this programme. Each of these Government funds are to continue for a further 2 years from 1 April 2009.
- We delivered our pre-CBT programmes to 138 students from 27 groups, of whom 90% have completed the karts course, of whom 60 have gone on to do the moped element.



- Of the learners who have completed the mopeds course to date, 77% have completed their CBT.
- Learners improved their understanding of road safety.
- No learners had a road accident during or within 6 months of completing the course that has led to a death or serious injury.
- In the Key Workers opinion, 80% of learners are less likely to commit vehicle crime.
- Learners referred by Pupil Referral Units engage and perform particularly well.

The early indications are positive but there is a need to conduct an objective study which would involve a control group made up of learners with a similar social and educational profile and which does not receive our Pre CBT programme. We are working towards this next year and £12,500 of the £47,000 surplus made this year has been given to The Wheels Project by Bristol Road Safety Department to begin this study over the next financial year.



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### Community work

We work closely with a wide range of Referral agencies, 63 in the last 7 years, which use our programmes as part of an overall strategy to develop a range of skills and interests in the learners.

#### Sources of Referrals

Pupil Referral Units	33%
State Schools	28%
Youth Offending Teams	8%
Connexions Service	8%
Youth Inclusion Programmes	7%
Youth Service	6%
LSC Employment Agencies	3%
Children In Care Services	1%
Other Community Groups	6%

Few Referring organisations, in our experience, have budgets which can support any part of meeting the costs of our programmes and they rely significantly on our counsel to enable them to access additional funding. This has become an increasingly important role in our operations as greater emphasis is put on locally led applications for monies to support non curricula programmes. As a citywide provider it is vital that The Wheels Project maintains and further develops its close links with local providers.

The Project is represented on some local community groups to support the development of Third Sector provision.

The Project works closely with the Local Education Authority to develop strategies and programmes for educationally excluded young people who are at high risk non- achievement or going on to commit crime.



In the year 2000/01 The Wheels Project introduced the one year Accredited Community Vehicle Programme and this year we again ran two more programmes with vehicles, initially donated to us by Avon & Somerset Constabulary, being restored and gifted to registered charities based in South Gloucestershire (Community Transport Scheme) and Knowle West, Bristol (Re:Grow). The learners are closely involved with the selection process at all levels. We plan to run two more next year (subject to funding) .

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### Future strategy

We continue to receive support from charitable trusts but have experienced a decline in the level of support received for General Expenditure. Our bids to the larger charitable trusts provide a vital subsidy for all of our programmes and we need to maintain sufficient flexibility to satisfy each Trust's awards criteria. Consequently, we will need to remain vigilant keeping abreast of their strategic thinking through the continued support of a professional fund raiser.

We increased our efforts to identify new sources of funding one of which is the Youth Opportunity Fund (YOF), a central Government initiative managed locally and which is funded for 3 years to 31st March 2011. It specifically targets disaffected and disadvantaged young people aged 13 to 19 years old. There have been more applicants, as expected, for these funds this year as this source becomes widely known and we will continue to take an active role in supporting young people to submit high quality applications.

Last year we were given notice to vacate our current premises by the landlord to enable him to demolish and redevelop the site. We are scheduled to do so on 30<sup>th</sup> September 2009. We have identified suitable premises half a mile away from our current site and are currently negotiating with the planning department for an 'additional use' to accommodate our only function of Educational establishment. The premises are in an ideal location and contain two distinct units which will give us scope to run more programmes each year and at a cheaper unit cost – an attractive prospect to our Referral Agencies and Funders. The proposed new lease would be for 3 years with a 6 month opt out clause to minimize our liabilities if we failed to raise sufficient funding to maintain our work.

This year we have produced a significant surplus which will be used to cover the removal and building modifications required to operate high quality programmes. The quotes we have received for these works amounts to £38,000. This represents a major investment for us but our consistent growth in numbers of programmes delivered each year and the positive feedback we receive from our Service users and Referring organizations indicate that such an investment will benefit our community and enable us to extend our growth further.

In the event of this move falling through our present landlord has given us an option to extend our current lease for another 12 months – a positive consequence for us in these hard financial times. However, such an option would only be short term and our Management Board has decided to grasp the nettle by choosing to move this summer in order to minimize the disruption (subject to planning consent from Bristol City Council).

The new premises has 1000sq ft of additional floor space and will incur additional annual rental of £7000 a cost we feel confident we can recoup with funds from additional programme deliveries.

In 2009-10 The Wheels Project has already secured funding of £210,000 but still needs to find a further £75,000 to balance our annual budget forecast of £285,000.

Each year we need to demonstrate our impact on our learners and this year we have been given £12,500 by the Road Safety Department in Bristol to further measure the effectiveness we have on reducing the high, disproportionate numbers of Deaths and Serious Injuries suffered by new moped riders who live in the poorest areas of Bristol. We are already in discussions with the University of the West of England's Road Safety Department to set about this study although early negotiations indicate that significantly more monies will be required to enable a full study to be undertaken.

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We shall maintain our positive links with our local community groups and organisations.

Key funds will be YOF and Positive Activities for Young People (PAYP) monies which will now both be managed by the Youth Service and be more targeted towards key groups of young people in our community such as Offenders, NEETs, Children in Care, Young Carers, Teenage Parents and young people who are subject to anti-social behaviour orders. Each group represents our core learner.

We shall also continue to prospect for new funders.

We shall develop new work with Avon's Offender Management Team which is a joint venture between the local Probation Service and Constabulary. We are offering our programmes, funded by The Wates Foundation, to prolific offenders managed by the Offender Management Team as part of its strategy to reduce crime committed by these offenders. We plan to start delivering these programmes towards the end of summer 2009 and will monitor and review the outcomes with direct support from the Offender Management Team.

We shall further develop our links with local government training agencies and employers where we can enable our learners to progress into improved employment opportunities upon completing our programmes.

The Charity will continue its search to increase the membership of its Board both in size and diversity.

### **Free reserves**

The Management Committee has established a policy whereby the unrestricted funds not invested in tangible fixed assets (the free reserves) held by the charity should be between three and six months of the resources expended which equates to between £80,000 and £140,000. At this level the Management Committee believes it can continue the current activities of the charity in the event of a significant drop in funding. It would obviously be necessary to consider how the funding would be replaced or activities changed. At present the free reserves amount to £138,377

### **Investment policy**

The Management Committee considers the best way of investing funds is through a building society account as this represents a relatively safe, stable and predictable form of investment.

### **Risk review**

The Management Committee meet quarterly to review the financial information available and maintains a regular overview of the major risks to which it is exposed. The charity has operated since 1979 and was initially set up as the Youth and Community Help Trust. Its current title was registered in November 1996 with the Charities Commission. The General Manager has been with the charity since 1984. Significant changes in funding strategies have led to the development of a strategic plan for the diversification of funding and the range of activities on offer through its programmes. Internal risks are minimised by the implementation of procedures for all transactions and protocols and to ensure consistent quality of delivery for all operational aspects as a charitable company. These procedures are reviewed quarterly (more if necessary) to ensure that they will meet the needs of the charity.

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#### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 4 September 1992 and registered as a charity on 23 June 2000. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. 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 2009 the number of trustees was four.

#### **Members of the management committee**

This year ACC Steve Mortimore (Chair) left to take up duties with the Met. and was replaced by ACC Rod Hansen (Avon & Somerset Constabulary).

Mr Eric Wormald (FCA) resigned after 12 years as Treasurer and was replaced by Mrs Heather Baxter.

Mr Martin Clark (Entrepreneur) joined the Management Board as a Director in September 2008.

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are ACC Rod Hansen (Avon and Somerset Constabulary), Mr Nicholas Pritchard (Secretary), Mrs Heather Baxter (Treasurer), Mr John Kane, Mr Martin Clark and Mr David Glossop (General Manager).

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31 March 2009 was 5.

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

#### **Responsibilities of the management committee**

The trustees 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). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit 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;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with Companies Act 1985. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable

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

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

**YEAR ENDED 31 MARCH 2009**

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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 charity's auditors are 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 auditors are aware of that information.

**AUDITOR**

A resolution to re-appoint Elliott Bunker Limited as auditor for the ensuing year will be proposed at the Annual General Meeting.

Registered office:  
PO Box 8000  
One Redcliffe Street  
Bristol  
BS99 4ND

Signed on behalf of the board

N PRITCHARD  
DIRECTOR AND SECRETARY

17 July 2009

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

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

**YEAR ENDED 31 MARCH 2009**

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We have audited the financial statements of the Wheels Project Limited for the year ended 31 March 2009 on pages 19 to 2727 which have been prepared under the historical cost convention and the accounting policies set out on pages 22 to 2323.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. 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 THE TRUSTEES AND AUDITORS**

The responsibilities of the trustees (who also act as directors of The Wheels Project Limited for the purposes of company law) for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Responsibilities of the Trustees on page 15.

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

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985, and whether the information given in the Trustees Annual Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the charitable company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding remuneration of the trustees and other transactions is not disclosed.

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

### **BASIS OF AUDIT OPINION**

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

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

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

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

**YEAR ENDED 31 MARCH 2009**

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**OPINION**

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charitable company's affairs as at 31 March 2009 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the Trustees Annual Report is consistent with the financial statements.

3-8 Redcliffe Parade West  
Redcliffe  
Bristol  
BS1 6SP

ELLIOTT BUNKER LIMITED  
Chartered Accountants  
& Registered Auditors

17 July 2009

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

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

**YEAR ENDED 31 MARCH 2009**

	Note	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2009 £	Total Funds 2008 £
<b>INCOMING RESOURCES</b>						
Incoming resources from generating funds:						
Voluntary income	2	22,175	12,500	177,518	212,193	118,337
Investment income	3	3,205	–	–	3,205	3,721
Incoming resources from charitable activities	4	–	–	85,289	85,289	124,659
Other incoming resources	5	1,651	–	–	1,651	–
<b>TOTAL INCOMING RESOURCES</b>		<b>27,031</b>	<b>12,500</b>	<b>262,807</b>	<b>302,338</b>	<b>246,717</b>
<b>RESOURCES EXPENDED</b>						
Costs of generating funds:						
Costs of generating voluntary income	6	(6,143)	–	(1,200)	(7,343)	(9,924)
Charitable activities	7	(9,051)	(24,522)	(208,379)	(241,952)	(234,404)
Governance costs	8	–	–	(5,652)	(5,652)	(4,192)
Other resources expended	9	–	–	–	–	119
<b>TOTAL RESOURCES EXPENDED</b>		<b>(15,194)</b>	<b>(24,522)</b>	<b>(215,231)</b>	<b>(254,947)</b>	<b>(248,401)</b>
<b>NET INCOMING/(OUT GOING) RESOURCES BEFORE TRANSFERS</b>						
Transfer between funds	10 11	11,837 14,012	(12,022) –	47,576 (14,012)	47,391 –	(1,684) –
<b>NET INCOME/(EXPENDITURE) FOR THE YEAR</b>		<b>25,849</b>	<b>(12,022)</b>	<b>33,564</b>	<b>47,391</b>	<b>(1,684)</b>
Carried forward		25,849	(12,022)	33,564	47,391	(1,684)

The notes on pages 22 to 27 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 2009**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Designated Funds £</b>	<b>Total Funds 2009 £</b>	<b>Total Funds 2008 £</b>
Brought forward	25,849	(12,022)	33,564	47,391	(1,684)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward	<u>112,528</u>	<u>24,522</u>	–	<u>137,050</u>	<u>138,734</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><b>138,377</b></u>	<u><b>12,500</b></u>	<u><b>33,564</b></u>	<u><b>184,441</b></u>	<u><b>137,050</b></u>

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

All of the above amounts relate to continuing activities.

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

**BALANCE SHEET**

**31 MARCH 2009**

	Note	2009 £	2008 £
<b>FIXED ASSETS</b>			
Tangible assets	13	28,210	28,522
<b>CURRENT ASSETS</b>			
Debtors	14	86,450	36,900
Cash at bank and in hand		146,614	93,477
		<u>233,064</u>	<u>130,377</u>
<b>CREDITORS: Amounts falling due within one year</b>	15	<u>(76,833)</u>	<u>(21,849)</u>
<b>NET CURRENT ASSETS</b>		<b>156,231</b>	108,528
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>184,441</b></u>	<u>137,050</u>
<b>NET ASSETS</b>		<u><b>184,441</b></u>	<u>137,050</u>
<b>FUNDS</b>			
Restricted income funds	16	12,500	24,522
Unrestricted income funds	17	171,941	112,528
<b>TOTAL FUNDS</b>		<u><b>184,441</b></u>	<u>137,050</u>

These financial statements were approved by the members of the committee on the 17<sup>th</sup> July 2009 and are signed on their behalf by:

.....  
H BAXTER

# THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2009

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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 1985.

#### **Cash flow statement**

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

#### **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.

#### **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

#### **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:

Tools and equipment-25% reducing balance  
Motor vehicles-25% reducing balance  
Leasehold-25% reducing balance

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

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2009**

**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>Designated Funds</b>	<b>Total Funds 2009</b>	<b>Total Funds 2008</b>
	£	£	£	£	£
<b>Fundraising and advertising</b>					
Donations	22,175	–	1,700	23,875	21,605
<b>Gifts</b>					
In kind support	–	–	1,050	1,050	13,315
<b>Grants receivable</b>					
Youth Clubs and schools - Kick Start	–	–	–	–	22,303
Positive Activities For Young	–	–	21,689	21,689	11,333
ESF Objective 2 Funding	–	–	–	–	11,017
Grants receivable - Kick Start	–	–	4,674	4,674	28,764
Grants receivable - Community Vehicle	–	–	–	–	10,000
Grants receivable - Road Safety Partnership	–	12,500	148,405	160,905	–
	<u>22,175</u>	<u>12,500</u>	<u>177,518</u>	<u>212,193</u>	<u>118,337</u>

**3. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Total Funds 2009</b>	<b>Total Funds 2008</b>
	£	£	£
Bank interest receivable	<u>3,205</u>	<u>3,205</u>	<u>3,721</u>

**4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	<b>Designated Funds</b>	<b>Total Funds 2009</b>	<b>Total Funds 2008</b>
	£	£	£
Course fees	<u>85,289</u>	<u>85,289</u>	<u>124,659</u>

Course fees represent amounts receivable from public organisations.

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

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2009**

**5. OTHER INCOMING RESOURCES**

	Unrestricted Funds	Total Funds 2009	Total Funds 2008
	£	£	£
Insurance refund	<u>1,651</u>	<u>1,651</u>	<u>–</u>

**6. COSTS OF GENERATING VOLUNTARY INCOME**

	Unrestricted Funds	Designated Funds	Total Funds 2009	Total Funds 2008
	£	£	£	£
Fundraising and advertising costs	<u>6,143</u>	<u>1,200</u>	<u>7,343</u>	<u>9,924</u>

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

	Activities undertaken directly	Total Funds 2009	Total Funds 2008
	£	£	£
Wages/salaries	135,980	135,980	122,007
Materials and tools	9,558	9,558	8,163
In Kind Support	1,050	1,050	13,315
Pension costs	7,808	7,808	5,503
Activities	11,296	11,296	5,858
Staff training	467	467	1,637
Rent and rates	26,090	26,090	26,458
Health and Safety	4,919	4,919	5,102
Light and heat	5,173	5,173	3,665
Repairs and Maintenance	3,726	3,726	4,226
Insurance	15,702	15,702	17,561
External trainers costs	961	961	592
Motor and Travel	2,279	2,279	3,471
Canteen	779	779	506
Sundry expenses and Cleaning	1,674	1,674	1,234
Subscriptions	286	286	579
Telephone	2,494	2,494	2,535
Printing, postage and stationery	2,790	2,790	2,508
Depreciation	8,919	8,919	9,484
	<u>241,951</u>	<u>241,951</u>	<u>234,404</u>

**8. GOVERNANCE COSTS**

	Designated Funds	Total Funds 2009	Total Funds 2008
	£	£	£
Accountancy fees	1,958	1,958	1,243
Audit fees	2,500	2,500	2,500
Legal fees	1,097	1,097	381
Bank charges	97	97	68
	<u>5,652</u>	<u>5,652</u>	<u>4,192</u>

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

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2009**

**9. OTHER RESOURCES EXPENDED**

	<b>Total Funds 2009</b>	Total Funds 2008
	£	£
Gain on disposal of tangible fixed assets for charity's own use	–	(119)
	<u>–</u>	<u>(119)</u>

**10. NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR**

This is stated after charging:

	<b>2009</b>	2008
	£	£
Staff pension contributions	<b>7,808</b>	5,503
Auditors' remuneration:		
- audit of the financial statements	<b>2,500</b>	2,500
	<u>2,500</u>	<u>2,500</u>

**11. FUND TRANSFERS**

During the year an amount of £14,012 was transferred from designated funds to unrestricted funds being excess of income received over expenditure on road shows run for the year.

**12. STAFF COSTS AND EMOLUMENTS**

**Total staff costs were as follows:**

	<b>2009</b>	2008
	£	£
Wages and salaries	<b>142,122</b>	128,812
In kind support	<b>1,050</b>	13,315
Other pension costs	<b>7,808</b>	5,503
	<u>150,980</u>	<u>147,630</u>

**Particulars of employees:**

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

	<b>2009</b>	2008
	No	No
Number of staff	<b>6</b>	5
	<u>6</u>	<u>5</u>

No employee received emoluments of more than £60,000 during the year (2008 - Nil).

No trustee received remuneration during the year.

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

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2009**

**13. TANGIBLE FIXED ASSETS**

	Tools and Equipment £	Motor Vehicles £	Leasehold Improvements, F & F £	Total £
<b>COST</b>				
At 1 April 2008	122,053	21,827	30,635	174,515
Additions	2,907	5,700	–	8,607
<b>At 31 March 2009</b>	<u>124,960</u>	<u>27,527</u>	<u>30,635</u>	<u>183,122</u>
<b>DEPRECIATION</b>				
At 1 April 2008	105,506	15,049	25,438	145,993
Charge for the year	4,500	3,120	1,299	8,919
<b>At 31 March 2009</b>	<u>110,006</u>	<u>18,169</u>	<u>26,737</u>	<u>154,912</u>
<b>NET BOOK VALUE</b>				
<b>At 31 March 2009</b>	<u>14,954</u>	<u>9,358</u>	<u>3,898</u>	<u>28,210</u>
At 31 March 2008	<u>16,547</u>	<u>6,778</u>	<u>5,197</u>	<u>28,522</u>

**14. DEBTORS**

	2009 £	2008 £
Trade debtors	70,914	12,937
Prepayments	15,536	23,963
	<u>86,450</u>	<u>36,900</u>

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

	2009 £	2008 £
Accruals and deferred income	76,833	21,849

Included in accruals and deferred income is deferred income amounting to £71,905 (2008 - £18,000).

**16. RESTRICTED INCOME FUNDS**

	Balance at 1 Apr 2008 £	Incoming resources £	Outgoing resources £	Balance at 31 Mar 2009 £
West of England Road Show Safety Partnership Junior Wheels : Community Vehicle	–	12,500	–	12,500
	24,522	–	(24,522)	–
	<u>24,522</u>	<u>12,500</u>	<u>(24,522)</u>	<u>12,500</u>

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

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2009**

**16. RESTRICTED INCOME FUNDS (Continued)**

**West of England Road Safety Partnership**

This represents amounts receivable from WOERSP for the funding of a part time researcher position.

**17. UNRESTRICTED INCOME FUNDS**

	Balance at 1 Apr 2008 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Mar 2009 £
Junior Wheels :					
Kick Start	–	133,628	(121,320)	–	12,308
Junior Wheels :					
Mopeds	–	85,797	(73,816)	–	11,981
Junior Wheels :					
Community Vehicle	–	15,700	(3,216)	(3,209)	9,275
Road Show Partnership	–	27,682	(16,879)	(10,803)	–
General Funds	112,528	27,031	(15,194)	14,012	138,377
	<u>112,528</u>	<u>289,838</u>	<u>(230,425)</u>	<u>–</u>	<u>171,941</u>

The above funds represent amounts available to be carried forward for future programmes.

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

	Tangible fixed assets £	Net current assets £	Total £
<b>Restricted Income Funds:</b>			
West of England Road Show Safety Partnership	–	12,500	12,500
<b>Unrestricted Income Funds:</b>			
Designated Funds	–	33,564	33,564
General Funds	28,210	110,167	138,377
	<u>28,210</u>	<u>143,731</u>	<u>171,941</u>
<b>Total Funds</b>	<u>28,210</u>	<u>156,231</u>	<u>184,441</u>

**19. 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 2009 the number of trustees was four.