

COMPANY REGISTRATION NUMBER 02745215

THE WHEELS PROJECT LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
31 MARCH 2010

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 2010

CONTENTS	PAGE
Members of the Board and professional advisers	1
Trustees Annual Report	2
Independent auditor's report to the members	29
Statement of financial activities (incorporating the income and expenditure account)	31
Balance sheet	33
Notes to the financial statements	34

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

Registered charity name	The Wheels Project Limited
Charity number	1081236
Company registration number	02745215
Operating address	31-32 Bonville Road Brislington Bristol BS4 5QH
Registered office	31 and 32 Bonville Road Brislington Bristol BS4 5QH
Trustees	R Hansen N Pritchard J H Kane H Baxter M Clark
Secretary	N Pritchard
Senior manager	D Glossop
Auditor	Elliott Bunker Limited Chartered Accountants & Statutory Auditor 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 *(continued)*

YEAR ENDED 31 MARCH 2010

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 2010.

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.

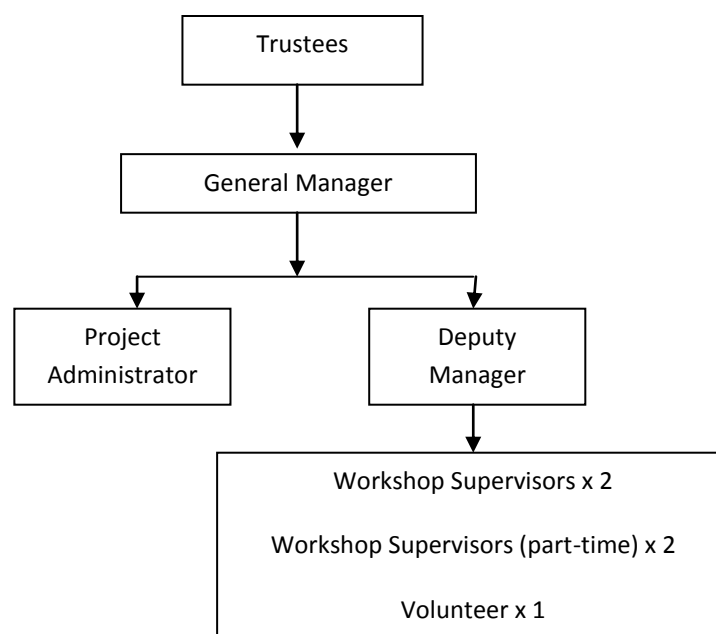
Governing document

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 1 year of ceasing to be a member. At 31 March 2010 the number of trustees was five.

Members of the Management Committee

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



THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2010

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of members on 31 March 2010 was 5.

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

Responsibilities of the Management Committee

The trustees (who are also the directors of the Wheels Project Limited for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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

Board meetings involving all Trustees and the General Manager are held at least on a quarterly basis and all meetings are minuted. Wheels' staff hold at least 6 review meetings each year and these are also minuted.

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2010

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.

AIMS AND HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

The Wheels Project seeks to engage and educate young people who are:

- aged 13-16 years, within a twenty five mile radius of Bristol, who are socially and educationally disadvantaged and significantly in danger of becoming involved in crime.
- aged 16-18 years who are classified on the 'Not in Education, Employment or Training' (NEET) register by the Connexions Service and live in the most deprived areas. They have poor histories of attendance, behaviour and completion.
- aged 19-24 years who have been identified by Job Centre Plus and/or the Criminal Justice Services as not in education, employment or training and live in the most deprived areas.

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, worth and economic well being.

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.



THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2010

Summary of activities and track record

We are a Bristol based charity with 30 years experience of inspiring hard to reach young people who are failing in main stream education. We help them to overcome barriers to learning and identify a route to employment as a way out of poverty and a drift towards crime. We work with local agencies to attract and engage those who are interested in motor vehicles. Our programmes aim to serve as part of an overall individual learning plan drawn up by those agencies. Our courses harness learners' interests, build confidence and self-esteem through fun and achievement and develop social and work-based skills which encourage learners to develop their aspirations and plan for the future.

In 2009 we moved to our new premises at 31-32 Bonville Road, Brislington, Bristol. The move was precipitated by our then landlord giving us notice to quit and in August 2009 we moved to larger premises, occupying 7,800 sq ft, which we refurbished to provide professionally equipped motor repair and maintenance facilities with classrooms and offices. We anticipated that the cost of the move and refurbishment would be around £38,000 but unforeseen expenditure resulted in final costs of £55,000 which accounted for the majority of our shortfall this year. We did, however, raise additional monies specifically for this move from John James Foundation and Quartet Community Foundation resulting in a net cost of £49,000. The move caused relatively little disruption to our delivery schedule thanks to the hard work of our staff and trustees. In fact, by the



end of this financial year, we had exceeded our target of courses delivered. The facility offered to young people is high quality and the improvement has been overwhelmingly remarked upon by our service users.

We employ specialist, qualified staff who are experienced in engaging and teaching young people whose behaviour is challenging and resistant to change. Our courses are progressive and designed to improve behaviour and attendance at school, improve performances in GCSEs and develop vocational and employment skills and preparation for the world of work.

Supervisors were described as 'wonderful' and students attendance at KTS was much better. Behaviour and social skills also definitely improved

Supervisor : KTS E2E programme

In the last 10 years we have helped over 2,000 disengaged young people and have consistently achieved average attendance levels of 80%. In the last 5 years we have helped over 100 young people renovate 10 vehicles for a charity of their choice. We are an accredited provider of the OCR Certificate in Motor Vehicle Studies and evaluation studies confirm that young people benefit from our courses with improved behaviour, attendance at school, higher self esteem and a much more positive attitude towards securing further education or work after leaving. Referral agencies confirm this improvement and remain very supportive of the Project.



THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

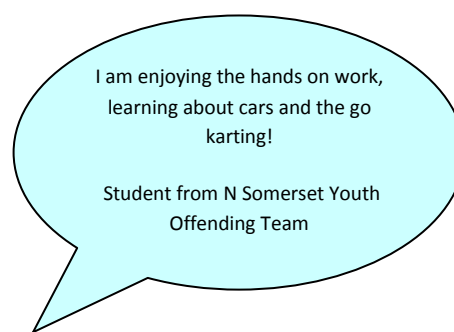
YEAR ENDED 31 MARCH 2010

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
- 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 is 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 Bristollack of attainment among children and young people is more significant in terms of deprivation in Bristol.'

In March 2010, Connexions West of England reported 811 16-18year olds on its NEET (Not in Education, Training or Employment) register which represented 8.7% of the 16-18 year population in Bristol. The current economic climate indicates this figure is likely to increase in the short term.

Learners are referred from Pupil Referral Units (33%), State Schools (27%), and the Youth Service (25%) with the balance coming from Care Services, IMPACT Team, Youth Offending Teams and Youth Inclusions Programmes. 95% lived in the most deprived areas across the west of England. Full details of our Project can be found on our new website, www.wheelsproject.org.uk

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

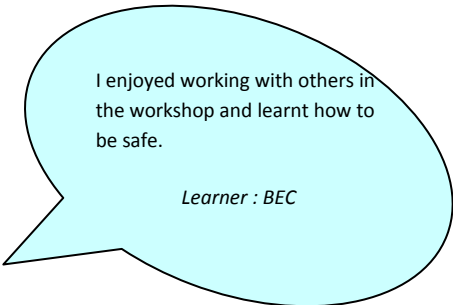
YEAR ENDED 31 MARCH 2010

Learner profile

We conducted an analysis of our questionnaire, completed by 196 of our learners at the beginning of each programme, details of which can be found in the appendices of this document.

For the year 2009-10:

- Almost 9 out of 10 lived with their parent(s) but 6 out of 10 were separated.
- 4 out of 10 households had neither parent in full time employment.
- 3 out of 4 learners had been suspended from school and 4 out of 10 had been permanently excluded from school.
- 3 out of 10 lived in the south of Bristol and 1 out of every 4 lived in South Gloucestershire.
- Only 1 in 6 lived in either central or Bristol north.
- Health wise, 1 in 7 of our learners was an asthma sufferer and 1 in 5 was taking prescribed medication.
- 8 out of 10 were using at least one illegal substance and 1 in 6 included cocaine and 1 in 2, cannabis.
- 1 in 2 admitted to driving a stolen motorcycle illegally on the road.
- 1 in 4 had driven in a stolen car on the road.
- 3 out of 5 admitted to having been arrested, the most common offence being for assault (1 in 4).
- 1 in 6 was attached to a Youth Offending Team.



I enjoyed working with others in the workshop and learnt how to be safe.

Learner : BEC

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2010

Learner Trends

From the figures that we analysed above a number of trends for this year became identifiable when put into context of an 8 year average.

- 1 Fewer women attended the Project.
- 2 Fewer non whites attended the Project.
- 3 The average age of learners attending the Project increased.
- 4 Use of alcohol increased (this may be connected with the rise in average ages of the learners).
- 5 Part-time truancy rates decreased (this may be related to changes in registration policy and containment within schools which have been designed to increase incentives to register and prevent learners from leaving the premises. There was, however, a rise in full time truancy levels which indicated that some learners were opting out of the school environment completely.
- 6 Learners are becoming less likely to drive a vehicle on the road illegally although they are more likely to have been arrested if they do. The type of offence was less likely to involve a motor vehicle and more likely to involve assault and other anti-social behaviour offences.



Programme costing method

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

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.

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

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2010

Programme Deliveries

TABLE 1 : HISTORY OF JUNIOR DELIVERIES BY TERM

Term Year	3	4	5	6	Summer	1	2	Total
1998	8	9	7	8	1	7	8	48
1999	10	6	11	10	4	10	10	61
2000	10	10	3	8	5	12	11	59
2001	9	10	8	6	0	7	7	47
2002	8	10	8	9	1	7	8	51
2003*	6	9	6	7	1	5	5	39
2004	5	7	6	8	3	7	3	39
2005	7	5	6	5	4	5	6	38
2006**	7	7	6	7	1	3	5	36
2007	9	7	8	9	3	5	10	51
2008	8	10	7	8	3	8.32	8	52.32
2009	11.16	11	9	7	1	8	10	57.16
Total	98.16	101	85	92	27	84.32	91	578.48
Average	8.2	8.4	7.1	7.7	2.3	7.0	7.6	48.2

Notes: *Post 16s programmes were introduced at the start of 2003 with the effect of reducing the delivery levels of Junior programmes BUT increasing delivery levels overall*

* **LSC post 16 programmes (min 4 units pw) introduced in 2003 equivalent to 28 units pa**

** **In 2006 we delivered 7 units pw on LSC programme equivalent to 49 units pa**

This year we delivered the equivalent of 57.16 of programme units

(NB: 1 Roadshow = 0.16 of a programme unit).

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2010

Financial Results

This year we exceeded the target number of programmes (51) delivered by 6.16; only half of those units were fully funded by single sponsors. Half were not were not fully funded by the Referral Agency which needed top up monies from other sources. The majority of our funding came through public monies but there seemed little scope to combine different pots of public money. There was, however, some scope to make up short falls from community foundations and trust monies where there was no restriction on where monies were allocated.

When short falls did occur on programme unit costs it was normally because:

- there were insufficient public monies to meet our unit costs.
- we raised insufficient monies from trusts and community foundations to make up short falls.
- a lack of joined up thinking from public sector departments significantly prohibited us attracting monies from more than one department for individual programmes.

The net income and resources for the year amounted to £273,499 (£302,338 in previous year).

Of this £227,593 was designated funding allocated to specific projects, £35,200 was restricted funding and £10,706 was unrestricted funding.

The Wheels Project Ltd showed a deficit of £30,203 in the year (£47,391 surplus in the previous year).

General reserves now stand at £154,238 (£184,441 last year).

Free reserves now stand at £121,806 (£138,377 last year).

Our cash reserves stand at £95,352 (£128,201 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.

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2010

TABLE 2 : AUDITED ANNUAL INCOME AND EXPENDITURE FROM 2002 ONWARDS

£000's	2002	2003	2004	2005	2006	2007	2008	2009	2010
Income	261	338	320	280	336	304	247	302	273
Expenditure	271	318	323	363	331	306	248	255	303
Balance	-10	20	-3	-83	5	-2	-1	47	-30

Staffing costs account for 55% of income generated this year (*slightly higher than the previous 8 years*). This is due to higher staffing levels generated from us exceeding target levels of delivery.

75% all funding has come from a range of public sector services with the balance of income provided by Trusts to either support shortfalls or fund specific programmes.

Our unit programme cost is relatively expensive, particularly in this current recession, compared to other, alternative (but not motor vehicle based), educational initiatives provided by the third sector and serves as a deterrent for some groups.

We actively seek to support these agencies to enable their learners to produce funding applications which access monies from such initiatives as The Youth Opportunity Fund. These monies enable learners to partake in out of school activities at The Wheels Project.

The larger Trusts are continuing, as a rule, to restrict their monies for activities which are non statutory and outside school hours. Public funding has often been inadequately resourced to fund our provision and usually requires co-financing from a range of 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 an even greater threat of either delivering our programmes at a loss or placing more emphasis on delivering our programmes out of school hours: something our learners may react to negatively. It represents a culture shift for many of the type of learners with whom we work. Out of school hours provision such as evenings and, increasingly, weekends will require more expensive support mechanisms to be put in place in order to satisfy the requirement of new Government policies.



THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2010

Advice and information

The Wheels Project was based at 24 Emery Road, Brislington, Bristol BS4 5QA until we moved in September 2009 to new premises nearby at:

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

The Wheels Project is based 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, Road Safety, Training and Employment in the motor vehicle industry.

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

Our new website, www.wheelsproject.org.uk, has been maintained regularly. It offers comprehensive information about our organisation and programmes and aims to support other groups nationally who may be considering setting up a similar initiative. Our website contains links to other related sites such as training, road safety and driving and the law. It now serves as one of our main marketing tools. Our redeveloped site was launched in August 2009.

*Very good content –
appropriate and well
delivered.*

Youth Worker :

The Park, Knowle West

Information leaflets and posters advertising our services are updated on a regular basis and these are available by downloading from our website:

www.wheelsproject.org.uk/theprogrammes/downloadprogrammeinformation.

We advertise in local resource databases and directories and through network meetings organised through VOSCUR, the Black Development Agency, Connexions West of England and Bristol City Council. The Wheels Project 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 Department of Justice and Department of Work and Pensions. Wheels' is a member of the Road Users' Education Forum (RUE), website: www.roaduserseducation.co.uk, set up this year for the benefit of motor education projects throughout the UK.

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

Avon Fire and Rescue Service regularly and frequently deliver their RoadSkills 2 and RoadSkills 3 presentations on our programmes.

The Wheels Project has served as host to staff meetings conducted by referral agencies.

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2010

Referrals

All 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), IMPACT Offender Management Unit, Children and Young Peoples Services, In Care services and the Constabulary. The groups are most often preformed before attending and our programmes serve as part of an overall Learning plan for the learners.

Structure

Only one group (maximum size 8) currently attends the Wheels' centre at any one time in order to reduce distractions and optimize impact. Our new premises gives us scope to deliver 2 programmes simultaneously as each workshop and classroom is self contained and groups can therefore attend independently of each other. Supervision levels need to be high and we supply at least 2 supervisors per group.

The format of each programme contains the following common elements:

- Induction (Rules, Health and 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).

I enjoyed having lots of practical activities. I learnt about road safety.

Learner : Bedminster
Down School

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.



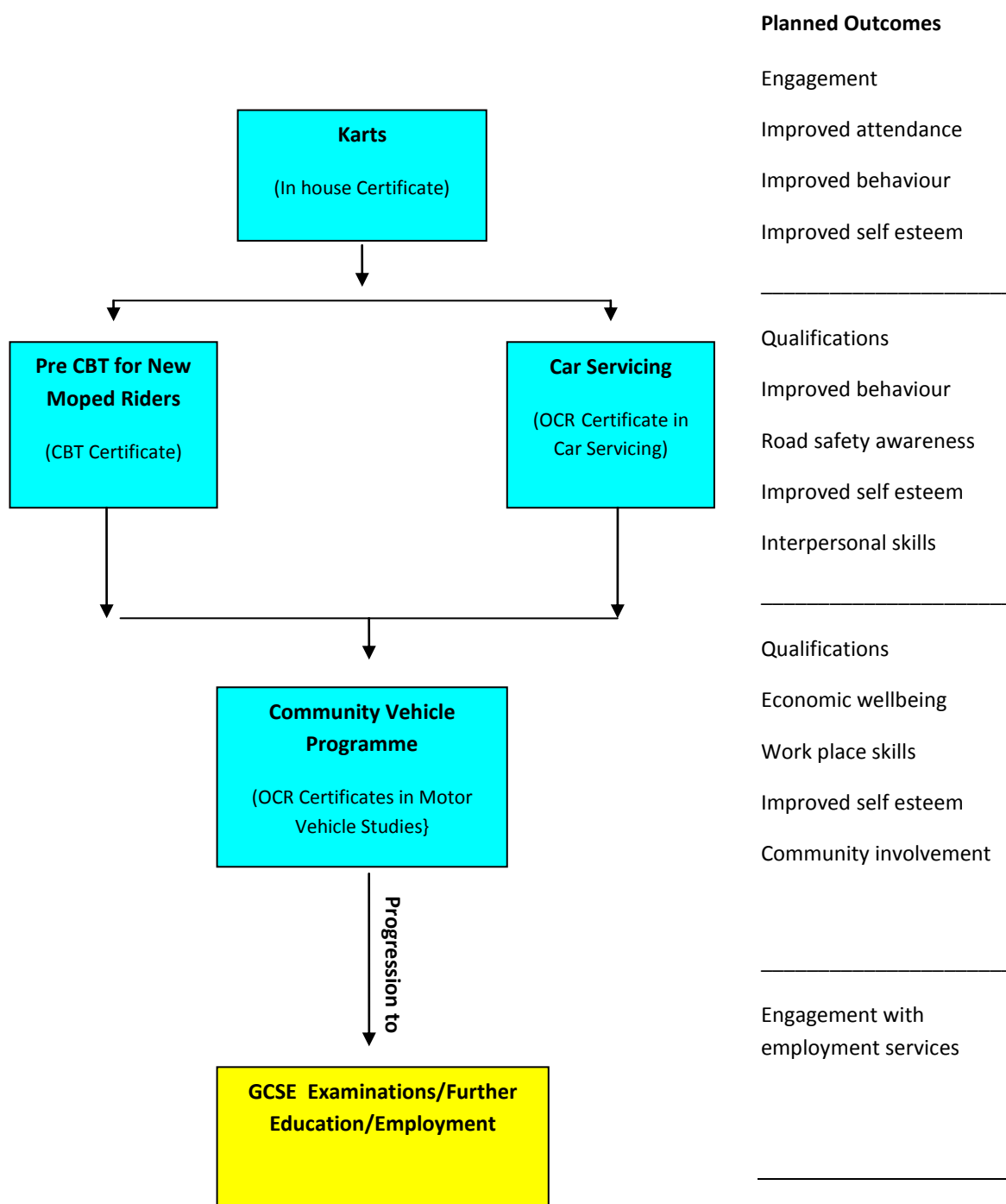
Our programmes are designed to be undertaken in short manageable blocks each over 1 full term (6 weeks). They are intended to be progressive and range from the introductory, motivational programme Kick Start Karts (1 x 2.5 hour sessions per week) through a series of 2 more distinct Kick Start+ Programmes and the Community Vehicle Programme (21 sessions over 3 additional terms).

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2010

Below is a flow chart showing the different stages of the programmes



We introduced our Kick Start+ Mopeds Programme in November 2007 – an introduction to moped riding (pre-CBT) and delivered 25 of these programmes over the year thanks to full funding provided through the Road Safety Partnerships in Bristol, North Somerset and BANES.

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2010

TABLE 3 : ANNUAL OUTPUTS BY PROGRAMME FROM 2002

By Programmes		<i>(By 6 week units)</i>						
	2002	2003	2004	2005	2006	2007	2008	2009
Roadshow							2.32	0.16
Karts	23	15	21	16	15	30	30	30
Pre BSKC								2
Mopeds	9	3	1		1	1	10	16
M/C Trials	2	2	2					
Servicing		2				8	6	4
B'n'Smash			2	2	2	1	1	
CV	17	17	13	20	18	11	3	5
TOTAL	51	39	39	38	36	51	52.32	57.16

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

Not offered in these years

ROADSHOW : 1 delivery = 0.16 unit

The majority of the programmes that we delivered were Karts but in 50% of cases they were paired with the Mopeds Programme because of separate funding supplied through the Road Safety Partnership to give added value to the Karts and prepare learners for their CBT.

Staffing

At the beginning of this financial year we employed five full time members of staff and two part-time. All possessed specialist skills in their own areas of responsibility such as vocational capability, supervision, basic skills, crime prevention, road safety and administration. In January one of our workshop supervisors left us after 10 years service and in view of our increased overheads and the current bleak economic outlook we decided against employing a replacement and increased the hours of our part time staff when needed.

The staff are sound and I learnt about checking your bike before driving.

Learner : HWV

Education Unlimited Programme

One specialist volunteer has also been used to provide additional staff support in training the learners.

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

Referral agencies play a key role in the success of our programmes through their Key worker placement during the attendance of their learners at The Wheels Project.

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2010

Accreditation

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 (Entry 3 Level). 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 Karts Programme has been completed. Learners who complete our Kick Start+ Mopeds Programme are entered for Compulsory Basic training (CBT) through a local Driving Standards Agency (DSA) approved Motorcycle Test Centre.



Evaluation



This year we commissioned an evaluation report on our Mopeds programme with an independent researcher to measure the effects of the course on the deaths and serious injury rates on new moped riders in Avon 12 months after they completed their CBT. Although the results were promising, the response rates were too low to make the study significant and more work is planned for 2010-2011 to gain sufficient data before we can publish our findings.

Our internal evaluations completed by learners and Key workers continue to feed back high levels of satisfaction in content, structure, delivery, management and learner achievement.

Pupils showed positive signs of development in 3 main key skill areas, communication, working with others and improving their own learning. It was also noticeable how their fine motor skills also developed during the course. The Supervisors were able to adapt the course to meet our students' needs, using appropriate language and positive feedback.

Lyn Goffin : Kingsweston PRU, Bristol

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

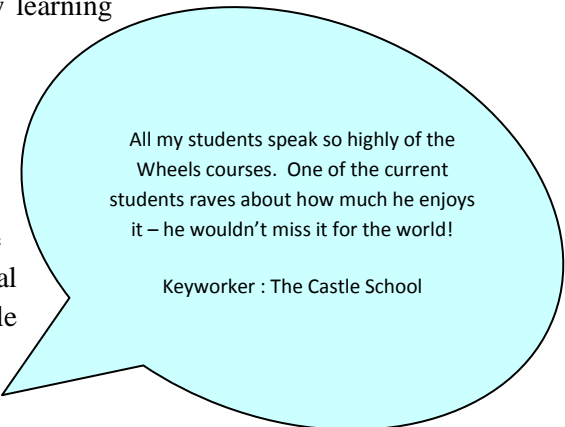
YEAR ENDED 31 MARCH 2010

Case Study - TP

‘A Year 10 boy, TP was referred to the Work 2 Learn project in South Gloucestershire by The Castle School as a result of his persistent attendance problems, truancy and increasing disengagement from school and the school curriculum.

During initial discussions (*with his Keyworker at the school*) he announced that he was really interested in motor mechanics. Funding was available through the Work2Learn programme which enabled him to attend the Kick Start Karting programme in Term 1 this year. He completed the course with flying colours. He thrived on the small group set up (8) and responded extremely well to the new learning environment.

He progressed to complete the Kick Start+ course in Car Servicing at the end of the next term, again with flying colours. It was noticed back at school how much happier and settled TP was and particularly how much his attendance had improved. A work experience for one day a week was arranged for him at a local garage and with additional monies which The Wheels Project raised through The Equitable Charitable Trust TP also attended a full day a week over 2 terms at Wheels to renovate a Landrover to gift to a local charity (*see Community Vehicle Programme on Wheels website*).



All my students speak so highly of the Wheels courses. One of the current students raves about how much he enjoys it – he wouldn't miss it for the world!

Keyworker : The Castle School

Once again TP thrived as a member of a small team in both locations and was enthusiastic about working much longer hours in his work placement than those required in a normal school day. Upon completing the Community Vehicle Programme TP gained OCR qualifications in Motor Vehicle Studies and his attendance at the garage increased to 2 days a week when he started to work on Saturdays for which he was paid.

Before long TP was offered a full-time job at the garage and with it he took the initiative to make plans to enrol at a local college ‘to get some proper qualifications in motor mechanics’.

The courses at Wheels were the springboard which enabled this young man to be successful – a very important piece of the jig-saw! ‘ *Malcolm Yeoman, Keyworker, The Castle School, South Glos.*

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2010

Some Outputs

There is an increasing trend to set and provide outcomes for funders. Welcome as this is we also need to measure our levels of activity to demonstrate our degree of engagement with our community and effectiveness with the many different organisations with whom we work. Tables 4-8 highlight these points:

TABLE 4 : PERFORMANCE INDICATORS: COURSE HOURS AND NUMBER OF LEARNERS

Year	Course Hours	No of Learners	Learner Hours completed
2009-10	1,102	331	6,190
2008-09	1,102	533*	6,111
2007-08	1,007	289	5,057
2006-07	1,579	229	4,351
2005-06	1,592	268	5,092
2004-05	1,909	209	3,971
2003-04	1,364	211	4,009

The trend over the last 7 years has seen a rise in the number of learners attending our programmes.

This year's delivery levels were very similar to last year's in terms of learner hours although the number of learners fell from 533 to 331 which was due to the withdrawal of funding for our Roadshow* Programme which ran for 1 year only.

I have been impressed at the improving attitude and abilities of our students following their attendance at Wheels.

Teacher : Merchants Academy

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

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2010

Attendance rates on all programmes (actual hours versus programmed hours) averaged 84%.
Our completion rates for our pre-16 groups over the last 8 years have averaged 81%.

This year the best performing organisations involved the Youth Offending Teams, Pupil Referral Units, In Care and Mentoring Plus which all exceeded 85%. Unusually, the schools were the worst performing at 79% (see Table 5 below).

**TABLE 5 : ANNUAL JUNIOR OUTPUTS PER CALENDAR YEAR FROM 2002
LEARNERS BY REFERRAL GROUPS**

Learners by Referral Groups									8 Year Average
	2002	2003	2004	2005	2006	2007	2008	2009	
Schools									
<i>Started</i>	60	31	45	51	32	56	99	29	50.4
<i>Finished</i>	53	31	42	45	28	43	91	23	44.5
<i>Completion Rate</i>	88%	100%	93%	88%	88%	77%	92%	79%	88%
PRU/Cxs/YIP/In Care/Mentoring Plus									
<i>Started</i>	97	59	56	34	71	200	108	138	95.4
<i>Finished</i>	63	45	42	32	50	147	93	121	74.1
<i>Completion Rate</i>	65%	76%	75%	94%	70%	74%	86%	88%	78%
YOT									
<i>Started</i>	17	25	30	0	5	21	5	55	19.8
<i>Finished</i>	13	18	22	0	1	14	3	47	14.8
<i>Completion Rate</i>	76%	72%	73%	n/a	20%	67%	60%	85%	75%
Other (Youth Clubs, Post 16s,)									
<i>Started</i>	61	33	21	75	10	14	66	114	49.3
<i>Finished</i>	44	27	19	62	9	13	49	93	39.5
<i>Completion Rate</i>	72%	82%	90%	83%	90%	93%	74%	82%	80%
Overall									
<i>Started</i>	235	148	152	160	118	291	278	336	215
<i>Finished</i>	173	121	125	139	88	217	236	284	173
<i>Completion Rate</i>	74%	82%	82%	87%	75%	75%	85%	85%	81%

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

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2010

**TABLE 6 : ANNUAL JUNIOR OUTPUTS PER CALENDAR YEAR FROM 2002
BY PROGRAMME**

By Programme	2002	2003	2004	2005	2006	2007	2008	2009	8* year average unless stated	
<i>Karts</i>										
<i>Started</i>	131	90	117	95	70	178	184	184	131	
<i>Finished</i>	102	71	93	81	54	137	160	158	107	
<i>Completion Rate</i>	78%	79%	79%	85%	77%	77%	87%	86%	82%	
Kick Start Plus										
<i>Mopeds</i>										
<i>Started</i>	0	0	0	0	0	4	42	76	41	3 year
<i>Finished</i>	0	0	0	0	0	4	34	60	33	
<i>Completion Rate</i>	n/a	n/a	n/a	n/a	n/a	100%	81%	79%	80%	
<i>Car Servicing</i>										
<i>Started</i>	0	0	0	0	0	35	32	21	29	3 year
<i>Finished</i>	0	0	0	0	0	24	29	16	23	
<i>Completion Rate</i>	n/a	n/a	n/a	n/a	n/a	69%	91%	76%	78%	
<i>Bangers'n'Smash</i>										
<i>Started</i>	0	0	4	8	4	4	4		5	5 year
<i>Finished</i>	0	0	3	8	2	4	3		4	
<i>Completion Rate</i>	n/a	n/a	75%	100%	50%	100%	75%		83%	
Motorcycle Trials								BSKC		
<i>Started</i>	8	4	6	0	6	0	4	16	16	1 year
<i>Finished</i>	5	4	5	0	1	0	2.5	16	16	
<i>Completion Rate</i>	63%	100%	83%	n/a	17%	n/a	n/a	100%	100%	
Community Vehicle										
<i>Started</i>	48	42	25	57	38	70	16	39	42	
<i>Finished</i>	29	36	24	50	31	48	10	35	33	
<i>Completion Rate</i>	60%	86%	96%	88%	82%	69%	63%	90%	79%	
Overall										
<i>Started</i>	187	136	152	160	118	291	282	336	208	
<i>Finished</i>	136	111	125	139	88	217	238.5	285	167	
<i>Completion Rate</i>	73%	82%	82%	87%	75%	75%	85%	85%	81%	

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2010

The best performing programmes this year were the Community Vehicle Programme where 90% of learners finished and the Karts course (86%). The worst was the Car Servicing programme at 76% although the numbers attending this course were relatively low and therefore this may have produced a skewed result.

For many high levels of attendance and engagement was an achievement in itself but some of our learners went further and gained qualifications on their way through.

1 OCR Awards in Motor Vehicle Studies

3 groups (16 students) were eligible to undertake OCR certificated programmes in Motor Vehicle Studies (Entry 3 Level) after completing our entry programme, Kick Start Karts.

16 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).

2 Compulsory Basic Training (CBT) award (new moped riders)

See Table 7 'Summary of Outputs and Achievements – Mopeds' below:

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

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2010

TABLE 7 : SUMMARY OF OUTPUTS AND ACHIEVEMENTS – MOPEDS

2009-2010 SUMMARY OF REFERRALS		Referrals = 140 Starters = 134 (Target) = 150 @age started of target = 89%	Groups 22 25	Av Grp Size 6.1 6	Actual Target		
Element	Code			Section Total	Mopeds Element		
K A R T S	FTSK	Failed to start Karts	6	6	4%	of total referrals. OF STARTERS did not complete. still attending. Completed Karts.	
	Started Karts Element						
	DNFK	Did not finish Karts	9		7%		
	SAK	Still attending Karts	0		0%		
	FK	Finished Karts	125	134	93%		
M O P E D S	DNSM	Did not start Mopeds (opted out)	22	32	18%	OF KART FINISHERS opted out. waiting to start. deferred start.	
	WSM	Waiting to start Mopeds	1		1%		
	DSM	Deferred start Mopeds (age)	9		7%		
		Started Mopeds Element		93		74%	OF MOPED STARTERS of Kart finishers started Mopeds. Moped starters still attending. Moped starters .failed to complete. Moped starters completed.
	SAM	Still attending Mopeds	0		0%		
	DNFM	Did not finish Mopeds	11		12%		
FM	Finished Mopeds	82		88%			
C B T	DCBT (Cannot undertake CBT without Provisional Driving Licence (PDL))	Deferred CBT (no PDL)	13	19	16%	Of moped finishers did not hold valid PDL at end of course. OF THOSE WHO STARTED Completed both programmes.	
		Failed to turn up CBT	3				
	FTTU CBT	Failed CBT	3		61%	OF THOSE STARTING MOPEDS: Completed . Awarded CBT. Booked onto CBT.	
	FCBT	Inattentative: retake 2hr driving element.					
	CBT (Compulsory Basic Training)	Awaiting CBT booked date Awarded CBT	7	7	88%		
		56	82	60%			
					8%		

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2010

TABLE 8 : TO SHOW MOPEDS COMPARISON WITH PREVIOUS YEAR

	2008-09		2009-10
	2008-9	2009-10	Change
Numbers of Referrals	150	140	-10
Numbers of Starters	142	134	-8
Target	162	150	-12
% start	88	89	1
	%age	%age	change
Failed To Start Karts	5	4	-1
Did Not Finish Karts	15	7	-8
Finished Karts	85	93	8
Did Not Start Mopeds	20	18	-2
Waiting to Start Mopeds	0	1	1
Deferred Start Mopeds	26	7	-19
Started Mopeds	54	74	20
Did Not Finish Mopeds	20	12	-8
Finished Mopeds	80	88	8
Successfully completed:-			
both elements	37	61	24
Mopeds element	78	88	10
Awarded CBT certificate	65	68	3
<i>Denotes improvement on previous year</i>			

Well structured sessions with young people involved in both theory and practical tasks.

Youth Worker : Barton Hill Youth Centre

Not our best attendance but has kept students in school and motivated at a time when many begin to 'switch off'.

Teacher :

Merchants' Academy

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2010

This year we have delivered 25 Pre CBT Moped Programmes (Karts and Mopeds programmes over 12 weeks). There has been an overall improvement in the outcomes of the programmes this year shown in the table above, a summary of which shows that:-

- A greater proportion of learners started the Karts.
- A greater proportion finished the Karts.
- A smaller proportion failed to transfer onto the Mopeds element.
- A greater proportion started the Mopeds element.
- A greater proportion completed the Mopeds element.
- A greater proportion were awarded their CBT certificate.

The course covered health & safety, road signs and gave the young people a good understanding of mopeds.

Youth Worker : Youth Inclusion Project

93 (74% of Kart finishers) started the Mopeds programme element of whom 82 (88%) completed. 56 have so far been awarded their CBT, another 6 are booked in and another 13 still haven't obtained a provisional driving licence which they need to take the CBT.

We are currently conducting an evaluation of this programme, supported by Bristol Road Safety Partnership, to measure the impact this programme has on changing the number of deaths and serious injuries to new moped riders on the highways in Avon.

We are also working with the Road Safety Partnership in the West of England in developing their Keep Your Wheels strategy for new moped riders just having passed their CBT (www.keepyourwheels.com).

Community work

We work closely with a wide range of Referral agencies, 26 in the last 12 months, 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
- State Schools
- Youth Offending Teams
- Connexions Service
- Youth Inclusion Programmes
- Youth Service
- IMPACT Team (works with 500 of the most prolific offenders in Bristol)
- Other Community Groups

The course was motivating and positive.

Teacher : The Link PRU

Our programmes aim to give added value to learners' Individual Learning Plans produced by these agencies in agreement with learners and are not designed to be 'stand alone'.

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2010

Our experience is that, popular as our programmes are with learners and referral organisations, few have budgets which can fund the costs of our programmes and they rely significantly on our counsel to enable them to access part or full 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 and Trust funds. The emphasis of our work within the community is driven by funding and the type of work each fund is setting out to target.

This year a large proportion of the public monies granted to us have been directed through the Youth Service, working with target groups of learners who match those with whom we have historically worked. We have again increased the number of programmes we have delivered but also we have increased the number of programmes we have delivered out of school hours, including weekends to meet the criteria of new public funding initiatives.

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 of non-achievement or going on to commit crime.

This year we completed two Community Vehicle Programmes, one of which involved groups of students from a collection of schools in South Gloucestershire renovating a Land Rover Discovery donated by Avon and Somerset Constabulary which had been involved in a road traffic accident. These learners repaired the vehicle up to MOT standard and gifted it to Goblin Combe Environmental Centre for use in their woodlands. The second involved a group of learners from The Meriton Young Mothers' Pupil Referral Unit who prepared a minibus for use at their school.



Safety at work

There have been no reported accidents or incidents at The Wheels Project again this year which is a testament to our policies, procedures and, above all, the care taken by our staff to ensure the safety and welfare of the learners and themselves. We have maintained our contract with Citation for a further 2 years for their expertise, guidance and support on Health and Safety Policies and Procedures at work with special attention paid to motor vehicle workshops, training and administration.

THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2010

Future Strategies

The main priority again is to identify and attract funding for our programmes which has been growing more difficult in recent times and particularly so in today's recession where public funding has been cut drastically and, in some cases, removed completely. These circumstances will lead to ever increasing onus and responsibilities being laid upon community foundations and trust funds to support Third Sector initiatives such as The Wheels Project towards providing a quality service for those young people most in need.

In 2010-11 The Wheels Project has secured funding of £111,000 which is £152,000 short of its forecast budget expenditure of £263,000. We have identified potential trusts and community foundations which aim to support our type of work and are planning to submit bids totalling £230,000 in an attempt to make up this short fall.

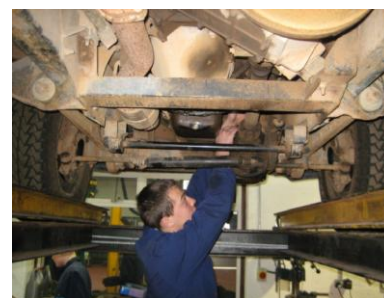
Over 50% of our referrals come through schools and Pupil Referral Units ('Short stay' schools from September 2010). In March 2010 Bristol City Council introduced a policy which required conditions for alternative providers, such as The Wheels Project, to satisfy over a wide range of specified criteria in order to gain 'Approved Provider' status before pupils under its jurisdiction could attend these programmes. A major aim for us this year is to gain this status.

I learnt how to service a moped,
change clutch springs and how to
drive a moped safely.

Learner : Merchants' Academy

In light of the current recession a greater emphasis is placed on The Wheels Project to demonstrate its impact on learners through a range of studies which evaluate its work. We have, for some years, employed a number of formal evaluations completed by young people and their key workers which indicate a positive short term impact on learners who have been failing in other environments. Feedback we have received has been very positive and encouraging but we still need to measure the longer term benefits of attending our programmes and it is with this in mind that we shall be applying for either funding or a secondment to specifically support the cost of a full time research post.

Our programmes are designed to be vocationally progressive and enable those young people who complete the full range of our programmes over 6 academic terms, to be motivated and capable of securing a place in further education or employment on their conclusion. The funding streams we have attracted in recent times have led to only limited opportunities for our learners to complete our full training route. Our record of engagement with hard to reach, socially disadvantaged and disaffected young people consistently averages over 80% and many have expressed the need to be able to come here for much longer. For some, it is entirely appropriate that they only complete 1 or 2 terms with us. For those, however, who have expressed an interest to attend more of our programmes but are prevented from doing so because of financial restrictions, we shall be applying for funding throughout the summer for monies to support these needs.



THE WHEELS PROJECT LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2010

Subject to funding constraints we will explore the opportunity which our new premises affords us to increase our capacity of delivering more programmes this year and utilize the additional space and facilities we now enjoy.

Over 75% of our learners have basic skills levels in literacy and numeracy below Level 1 (equivalent to GCSE grades D to F). For the last 7 years we have delivered an OCR nationally accredited programme in Motor Vehicle Studies at Entry 3 level (the level just below Level 1) and in many instances this level has been most appropriate. If we are to improve the benefits and chances of young people in securing places in further education or employment we will need to develop an appropriate course in Motor Vehicle Studies, pitched at Level 1, which will link in with the new Foundation Learning Certificate. We have started negotiations with ABC to consider this option.

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 3 and 6 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 £121,806 with the cash reserves at £95,352.

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 meets 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.

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

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2010

A Cashflow Budget Forecast is drawn up by the General Manager at the start of each new financial year. This is reconciled at the end of each month to highlight Reserve levels which are used by Trustees as a management guide towards monitoring the liabilities and viability of The Wheels Project. This is updated for each subsequent Board meeting.

AUDITOR

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

Registered Office:
31-32 Bonville Road
Brislington
Bristol
BS54 5QH

Signed on behalf of the Board:

.....
N PRITCHARD
DIRECTOR AND SECRETARY

**THE WHEELS PROJECT LIMITED
COMPANY LIMITED BY GUARANTEE****INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE WHEELS PROJECT
LIMITED****YEAR ENDED 31 MARCH 2010**

We have audited the financial statements of The Wheels Project Limited for the year ended 31 March 2010 on pages 31 to 41, which have been prepared on the basis of the accounting policies set out on pages 34 to 35.

This report is made solely to the company's members, as a body, in accordance with Section 495 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 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 pages 3 to 4.

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 2006, 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 2010

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 2010 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 2006; and
- the information given in the Trustees Annual Report is consistent with the financial statements.

EMPHASIS OF MATTER – GOING CONCERN

In forming our opinion on the financial statements, which is not qualified, we have considered the adequacy of the disclosure made on page 34 to the financial statements concerning the charity's ability to continue as a going concern. At 31 March 2010 the net assets of the charity amounted to £154,238.

At the date of signing this report the charity is waiting to hear the extent of the funding available to it through various sources. This indicates the existence of a material uncertainty which may cast significant doubt about the company's ability to continue as a going concern. The financial statements do not include the adjustments that would result if the company was unable to continue as a going concern.

3-8 Redcliffe Parade West
Redcliffe
Bristol
BS1 6SP

1 July 2010

NICOLAS 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 2010

	Note	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2010 £	Total Funds 2009 £
INCOMING RESOURCES						
Incoming resources from generating funds:						
Voluntary income	2	10,513	35,200	162,045	207,758	212,193
Investment income	3	118	–	–	118	3,205
Incoming resources from charitable activities						
	4	–	–	65,548	65,548	85,289
Other incoming resources						
	5	75	–	–	75	1,651
TOTAL INCOMING RESOURCES		10,706	35,200	227,593	273,499	302,338
RESOURCES EXPENDED						
Costs of generating funds:						
Costs of generating voluntary income	6,7	(8,083)	–	–	(8,083)	(7,343)
Charitable activities	8	(3,416)	(31,533)	(245,642)	(280,591)	(241,951)
Governance costs	9	(9,778)	(5,250)	–	(15,028)	(5,653)
TOTAL RESOURCES EXPENDED		(21,277)	(36,783)	(245,642)	(303,702)	(254,947)
NET (OUTGOING)/INCOMING RESOURCES BEFORE TRANSFERS						
	10	(10,571)	(1,583)	(18,049)	(30,203)	47,391
Transfer between funds						
	11	(6,000)	–	6,000	–	–
NET (EXPENDITURE)/INCOME FOR THE YEAR		(16,571)	(1,583)	(12,049)	(30,203)	47,391
Carried forward		(16,571)	(1,583)	(12,049)	(30,203)	47,391

The notes on pages 34 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 2010

Note	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2010 £	Total Funds 2009 £
Brought forward	(16,571)	(1,583)	(12,049)	(30,203)	47,391
RECONCILIATION OF FUNDS					
Total funds brought forward	<u>138,377</u>	<u>12,500</u>	<u>33,564</u>	<u>184,441</u>	<u>137,050</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>121,806</u></u>	<u><u>10,917</u></u>	<u><u>21,515</u></u>	<u><u>154,238</u></u>	<u><u>184,441</u></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**

Reg No 2745215

BALANCE SHEET**31 MARCH 2010**

	Note	2010 £	2009 £
FIXED ASSETS			
Tangible assets	13	58,886	28,210
CURRENT ASSETS			
Debtors	14	23,378	86,450
Cash at bank and in hand		85,528	146,614
		<u>108,906</u>	<u>233,064</u>
CREDITORS: Amounts falling due within one year	15	<u>(13,554)</u>	<u>(76,833)</u>
NET CURRENT ASSETS		95,352	156,231
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>154,238</u>	<u>184,441</u>
NET ASSETS		<u>154,238</u>	<u>184,441</u>
FUNDS			
Restricted income funds	18	10,917	12,500
Unrestricted income funds	19	143,321	171,941
TOTAL FUNDS		<u>154,238</u>	<u>184,441</u>

These financial statements were approved by the members of the committee on the 1 July 2010 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 2010

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.

Going concern

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

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.

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.

Designated funds

These comprise unrestricted funds that have been set aside by the trustees for a particular purpose.

Staff costs

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

Governance costs

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

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2010

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:

- Tools and equipment – 25% reducing balance
- Motor vehicles – 25% reducing balance
- Leasehold improvements – over the term of the lease

Operating lease agreements

Rental payments under operating leases are charged as expenditure as incurred over the term of the lease.

Pension costs

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities.

2. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2010 £	Total Funds 2009 £
Fundraising and advertising					
Donations	10,513	35,200	10,200	55,913	23,875
Gifts					
In kind support	–	–	–	–	1,050
Grants receivable					
Youth Clubs and schools - Kick Start	–	–	10,700	10,700	–
Positive Activities For Young	–	–	24,000	24,000	21,689
Grants receivable - Kick Start	–	–	–	–	4,674
Grants receivable - Road Safety Partnership	–	–	117,145	117,145	160,905
	<u>10,513</u>	<u>35,200</u>	<u>162,045</u>	<u>207,758</u>	<u>212,193</u>

3. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2010 £	Total Funds 2009 £
Bank interest receivable	<u>118</u>	<u>118</u>	<u>3,205</u>

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2010

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Endowment Funds	Total Funds 2010	Total Funds 2009
	£	£	£
Course fees	<u>65,548</u>	<u>65,548</u>	<u>85,289</u>

Course fees represents amounts receivable from public organisations.

5. OTHER INCOMING RESOURCES

	Unrestricted Funds	Total Funds 2010	Total Funds 2009
	£	£	£
Other income	<u>75</u>	<u>75</u>	<u>1,651</u>

6. COSTS OF GENERATING VOLUNTARY INCOME

	Unrestricted Funds	Total Funds 2010	Total Funds 2009
	£	£	£
Fundraising and advertising costs	<u>3,210</u>	<u>3,210</u>	<u>7,343</u>

7. FUNDRAISING

	Unrestricted Funds	Total Funds 2010	Total Funds 2009
	£	£	£
Staff costs	<u>4,873</u>	<u>4,873</u>	<u>–</u>

8. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Total Funds 2010	Total Funds 2009
	£	£	£
Wages/salaries	140,656	140,656	135,980
Materials and tools	9,144	9,144	9,558
In Kind Support	–	–	1,050
Pension costs	13,613	13,613	7,808
Activities	14,218	14,218	11,296
Staff training	666	666	467
Rent and rates	32,089	32,089	26,090
Health and Safety	2,721	2,721	4,919
Light and heat	3,777	3,777	5,173
Repairs and Maintenance	4,359	4,359	3,726
Insurance	16,676	16,676	15,702
External trainers costs	91	91	961
Balance carried forward	<u>238,010</u>	<u>238,010</u>	<u>222,730</u>

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2010

8. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE *(continued)*

	Activities undertaken directly £	Total Funds 2010 £	Total Funds 2009 £
Balance brought forward	238,010	238,010	222,730
Motor and Travel	1,829	1,829	2,279
Canteen	811	811	779
Sundry expenses and Cleaning	7,290	7,290	1,674
Subscriptions	1,036	1,036	286
Telephone	3,339	3,339	2,494
Printing, postage and stationery	4,260	4,260	2,790
Depreciation	24,015	24,015	8,919
	<u>280,590</u>	<u>280,590</u>	<u>241,951</u>

9. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2010 £	Total Funds 2009 £
Accountancy fees	1,459	–	1,459	1,959
Audit fees	2,623	–	2,623	2,500
Researcher fees	–	5,250	5,250	–
Legal and professional fees	5,578	–	5,578	1,097
Bank charges	117	–	117	97
	<u>9,777</u>	<u>5,250</u>	<u>15,027</u>	<u>5,653</u>

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

This is stated after charging:

	2010 £	2009 £
Staff pension contributions	13,613	11,975
Auditors' remuneration: - audit of the financial statements	<u>2,623</u>	<u>2,500</u>

11. FUND TRANSFERS

During the period an amount of £6,000 was transferred from unrestricted funds to designated funds in order to remove deficit balances on certain funds.

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2010

12. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2010 £	2009 £
Wages and salaries	130,262	125,676
Social security costs	13,004	12,280
In kind support	-	1,050
Other pension costs	13,613	11,975
	<u>156,879</u>	<u>150,981</u>

Particulars of employees:

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

	2010 No	2009 No
Number of staff	<u>6</u>	<u>6</u>

No employee received remuneration of more than £60,000 during the year (2009 - Nil).

No trustee received remuneration during the year.

13. TANGIBLE FIXED ASSETS

	Tools and Equipment £	Motor Vehicles £	Leasehold Improvement & F & F £	Total £
COST				
At 1 April 2009	124,960	27,527	30,635	183,122
Additions	7,540	-	47,151	54,691
At 31 March 2010	<u>132,500</u>	<u>27,527</u>	<u>77,786</u>	<u>237,813</u>
DEPRECIATION				
At 1 April 2009	110,006	18,169	26,737	154,912
Charge for the year	5,624	2,339	16,052	24,015
At 31 March 2010	<u>115,630</u>	<u>20,508</u>	<u>42,789</u>	<u>178,927</u>
NET BOOK VALUE				
At 31 March 2010	<u>16,870</u>	<u>7,019</u>	<u>34,997</u>	<u>58,886</u>
At 31 March 2009	<u>14,954</u>	<u>9,358</u>	<u>3,898</u>	<u>28,210</u>

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2010

14. DEBTORS

	2010	2009
	£	£
Trade debtors	6,800	70,914
Prepayments	16,578	15,536
	<u>23,378</u>	<u>86,450</u>

15. CREDITORS: Amounts falling due within one year

	2010	2009
	£	£
Accruals	<u>13,554</u>	<u>76,833</u>

Included in accruals and deferred income is deferred income amounting to £6,600 (2009: £71,905).

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 £13,613 (2009: £11,975).

17. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2010 the charity had annual commitments under non-cancellable operating leases as set out below.

	Land and buildings	
	2010	2009
	£	£
Operating leases which expire:		
Within 2 to 5 years	<u>31,250</u>	<u>-</u>

18. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2009	Incoming resources	Outgoing resources	Balance at 31 Mar 2010
	£	£	£	£
West of England Road Show				
Safety Partnership	12,500	-	(5,250)	7,250
Wates Foundation	-	19,700	(19,700)	-
John James Foundation	-	5,500	(1,833)	3,667
Equitable Charitable Trust	-	10,000	(10,000)	-
	<u>12,500</u>	<u>35,200</u>	<u>(36,783)</u>	<u>10,917</u>

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2010

18. RESTRICTED INCOME FUNDS *(continued)*

West of England Road Safety Partnership

The WoERSP has provided funding for a part-time researcher position. Expenditure in the year has not used all this funding so the balance has been carried forward for use in future periods.

Wates Foundation

The Wates Foundation has provided funds for programmes involving people referred by the Offender Management Unit in Bristol. All funds were used during the year on four such programmes.

John James Foundation

In addition to other funds received from The John James Foundation, the foundation has also provided funds specifically towards certain costs involved in the move of the charity to 31 Bonville Road and setting up the offices and workshops there. These costs have been capitalised in these accounts and depreciated over three years. The expenditure from the fund represents the relevant depreciation charged in the year and the balance will be consumed over the next two years.

Equitable Charitable Trust

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

19. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2009 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Mar 2010 £
Junior Wheels : Kick Start	12,308	83,491	(101,585)	6,000	214
Junior Wheels : Mopeds	11,981	10,701	(108,387)	101,268	15,563
Junior Wheels : Community Vehicle	9,275	20,900	(24,437)	–	5,738
Road Show Partnership	–	112,502	(11,234)	(101,268)	–
General Funds	138,377	10,706	(21,277)	(6,000)	121,806
	<u>171,941</u>	<u>238,300</u>	<u>(266,920)</u>	<u>–</u>	<u>143,321</u>

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

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2010

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Total £
Restricted Income Funds:			
John James Foundation	3,667	-	3,667
West of England Road Show Safety Partnership	-	7,250	7,250
Unrestricted Income Funds:			
Designated Funds	-	21,515	21,515
General Funds	55,219	66,587	121,806
	<u>55,219</u>	<u>88,102</u>	<u>143,321</u>
Total Funds	<u>58,886</u>	<u>95,352</u>	<u>154,238</u>

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 2010 the number of trustees was five (2009: 5).