

YORK WHEELS LIMITED

England & Wales · Charity number 1096926

Details

Status Registered

Legal form Charitable company

Company number [04448963](#)

Registered 2003-04-08

Register [View on the Charity Commission register](#)

Contact

Address The Foyer York Hospital
Wigginton Road
York
YO31 8HE

Phone 07734681554

Email york.wheels@nhs.net

Website www.yorkwheels.org.uk

Activities

Objects: TO PROVIDE A COMMUNITY TRANSPORT SERVICE FOR SUCH OF THE INHABITANTS OF YORK AND ITS NEIGHBOURHOOD WHO ARE IN NEED OF SUCH A SERVICE BECAUSE OF AGE, SICKNESS OR DISABILITY (MENTAL OR PHYSICAL), OR POVERTY, OR BECAUSE OF A LACK OF AVAILABILITY OF ADEQUATE AND SAFE PUBLIC PASSENGER SERVICES

Activities: Community Transport Services

Classification

- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** YORK AND ITS NEIGHBOURHOOD
- City Of York

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£90,663	£88,032	-	-
2024-03-31	£193,766	£360,797	-	-
2023-03-31	£380,070	£254,286	-	-
2022-03-31	£139,383	£145,329	-	-
2021-03-31	£175,903	£132,894	-	-

Trustees

Name	Role	Appointed
ANTHONY THOMPSON		2024-10-23
Janet Turpin		2015-07-07
Kevin Dick		2025-06-18
RICHARD CARBERRY		2018-07-12
Robert Atkinson		2020-12-10

YORK WHEELS LIMITED

England & Wales - Charity number 1096926

Accounts

Company registration number: 04448963
Charity registration number: 1096926

**YORK WHEELS LIMITED
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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York Wheels Limited
Reference and Administrative Details
For The Year Ended 31 March 2025

Trustees	Mr David Rhodes - Chair (appointed 24/07/2024) Mr Ian Bainbridge - Treasurer (resigned 19/06/2024) Mr Robert Atkinson - Treasurer (appointed 19/06/2024) Mr Richard Carberry Ms Katheryn Farthing (appointed 24/07/2024) (resigned 19/04/2025) Mr Steve Mortimer (resigned 01/07/2025) Mr Nigel Rhodes (resigned 19/08/2025) Mr Tony Thompson (appointed 23/10/2024) Mrs Sophie Kelly (resigned 19/06/2024) Mr David Turpin (resigned 19/08/2025)
Company Secretary	Mrs Janet Turpin
Staff Representative	Mrs Tracey Flannery - York Wheels
Customer Representative	Mr Sean Lavery
City of York Council Appointee	Cllr Sophie Kelly – resigned June 2024
City of York Council Appointee	Cllr Dr John Moroney – November 2024
Charity Number	1096926
Company Number	04448963
Registered Office	The Foyer York Hospital York YO31 8HE
Independent Examiner	Zillah Hopps FMAAT White Rose Accounting FMAAT Cobdale Cottage Cobdale Lane Warter York YO42 1XD

York Wheels Limited
Company No. 04448963
Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

Aim

Our aim is to provide door to door transport for the elderly and people with disability/mobility problems within the greater York area who are unable to utilise public transport facilities.

Our aim is to be cost effective and reliable, and to provide good customer care that gives the customer the flexibility to travel at a fair price.

Objective

York Wheels Limited is a registered Charity and was set up in 1988 (as York Wheels, not then incorporated) to provide transport services for the benefit of the community. The service is aimed at people who are disabled and have mobility problems or who are elderly or cannot use other public modes of transport. All customers must be York Residents to be able to use the charity (Charity No 1096926).

Significant Activities

York Wheels Limited runs a volunteer car driver scheme offering a door to door service, where customers can book a car in advance as no same day bookings are undertaken. The charge made covers the out of pocket expenses of the volunteers and also includes a small booking fee donation (£1.20 per journey incl VAT where applicable). Fares are run in line with HMRC guidelines. York Wheels operate a cashless service.

A customer survey took place in March 2025; out of the survey 73 were returned, approximately 22%. The survey showed overall York Wheels were running a good service for the customers, but still some customers were not aware we were a Charity

VAT was de-registered in September 2024; this was due to the Dial & Ride part of the Charity being terminated.

All volunteer drivers' new contracts have been implemented.

During the period, York Wheels undertook the following journeys:

	Completed	Cancelled	Refused	Total
1.Car standard (VCS)	7,756	1,198	78	9,032
2.Car standard multi pick up over (10 miles)	3	0	0	3
3.Car long run (over 10 miles)	447	24	2	473
Total	8,206	1,222	80	9,508

Three new computers have been installed in the office as the current ones would not support the upgrade to Windows 11.

In October 2024 York Wheels attended an event at the Milner Hotel which was hosting the York Mix Event and were awarded a Bronze Medal for the best organisation for giving back or supporting others. It is planned to attend the 2025 event later this year.

Fundraising

The Christmas Raffle from the office made £455.

The Sage year end shows £3107.02 income from drivers.

The donation of £2.5k, which was ring-fenced from Pavers is still on hold waiting for sufficient funds to implement the purchase of the WAV (Wheelchair Accessible Vehicle); a Business Case for this was approved by the Board in January 2025 and fundraising is ongoing for this.

A Book stall held at York Hospital in March made £160. Further book stalls have been booked.

A fundraising event at St Crux in York made £1,000 in August 2024.

Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

**York Wheels Limited
Trustees' Report (continued)
For The Year Ended 31 March 2025**

York Wheels Limited - Going Forward

We are always seeking to recruit new drivers for York Wheels and Trustees on the Board

Financial Review

Reserves Policy

The purpose of this policy is to ensure that the charity can meet its payroll commitments, enabling it to continue to function if grants, and other major payments, are delayed for whatever reason. The reserves should also be available to meet any unusual and unpredicted costs.

We hold sufficient funds to cover redundancy and outstanding wages for five months (three if no notice given and two which would be owed) for three members of staff.

In July 2024 reserves of £30,000 were moved from an instant access savings account into a higher interest savings account which allows access within 32 days.

Structure, Governance and Management

Governing Document

York Wheels is known as York Wheels Limited and throughout this document will be referred to as York Wheels Limited.

York Wheels Limited is managed by a Board made up of representative from City of York Council, staff, volunteers and customers. All are Trustees of the Charity, apart from the staff representatives (paid staff are unable to vote).

As at April 2024 the Manager was responsible for 2 part time administrative assistants in the York Wheels' office plus 18 volunteer drivers for York Wheels.

The Manager is line managed by the Chair and reports to the Board at monthly meetings

In January 2025 the Board agreed to change the previously held monthly meetings to bi-monthly.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

David Rhodes

David Rhodes (Dec 5, 2025 10:18:34 GMT)

Mr David Rhodes

Trustee

Date

York Wheels Limited
Independent Examiner's Report to the Trustees of York Wheels Limited
For The Year Ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Zillah Hopps FMAAT
26th August 2025
Cobdale Cottage
Cobdale Lane
Warter
York
YO42 1XD

York Wheels Limited
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	30,923	-	30,923	109,689
Charitable activities:					
Dial and Ride transport services		56,974	-	56,974	78,021
Other trading activities	4	1,868	-	1,868	544
Investments	5	852	-	852	457
Other	6	46	-	46	5,055
		<u>90,663</u>	<u>-</u>	<u>90,663</u>	<u>193,766</u>
EXPENDITURE ON:					
Raising funds	9	(88,032)	-	(88,032)	(219,796)
Charitable activities:	9				
Dial and Ride transport services		-	-	-	(141,001)
		<u>(88,032)</u>	<u>-</u>	<u>(88,032)</u>	<u>(360,797)</u>
NET INCOME/(EXPENDITURE)		<u>2,631</u>	<u>-</u>	<u>2,631</u>	<u>(167,031)</u>
NET MOVEMENT IN FUNDS		<u>2,631</u>	<u>-</u>	<u>2,631</u>	<u>(167,031)</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		55,544	2,500	58,044	225,075
TOTAL FUNDS CARRIED FORWARD	17	<u><u>58,175</u></u>	<u><u>2,500</u></u>	<u><u>60,675</u></u>	<u><u>58,044</u></u>

The notes on pages 9 to 14 form part of these financial statements.

York Wheels Limited
Comparative Statement of Financial Activities (including Income and Expenditure
Account)
For The Year Ended 31 March 2025

		Unrestricted funds	Restricted funds	2024 Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	109,689	-	109,689
Charitable activities:				
Dial and Ride transport services		78,021	-	78,021
Other trading activities	4	544	-	544
Investments	5	457	-	457
Other	6	5,055	-	5,055
		193,766	-	193,766
EXPENDITURE ON:				
Raising funds	9	(219,796)	-	(219,796)
Charitable activities:	9			
Dial and Ride transport services		(141,001)	-	(141,001)
		(360,797)	-	(360,797)
NET EXPENDITURE		(167,031)	-	(167,031)
NET MOVEMENT IN FUNDS		(167,031)	-	(167,031)
RECONCILIATION OF FUNDS:				
Total funds brought forward		222,575	2,500	225,075
TOTAL FUNDS CARRIED FORWARD	17	55,544	2,500	58,044

The notes on pages 9 to 14 form part of these financial statements.

York Wheels Limited
Statement of Financial Position
As At 31 March 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	14	108	-	108	4,350
		108	-	108	4,350
CURRENT ASSETS					
Debtors	15	11,821	-	11,821	14,742
Cash at bank and in hand		48,375	2,500	50,875	42,662
		60,196	2,500	62,696	57,404
Creditors: Amounts Falling Due Within One Year	16	(2,129)	-	(2,129)	(3,710)
NET CURRENT ASSETS (LIABILITIES)		58,067	2,500	60,567	53,694
TOTAL ASSETS LESS CURRENT LIABILITIES		58,175	2,500	60,675	58,044
NET ASSETS		58,175	2,500	60,675	58,044
FUNDS OF THE CHARITY					
Restricted Funds				2,500	2,500
Unrestricted Funds				58,175	55,544
TOTAL FUNDS	17			60,675	58,044

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

David Rhodes

Mr David Rhodes

Trustee
Date

The notes on pages 9 to 14 form part of these financial statements.

York Wheels Limited
Statement of Cash Flows
For The Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash (used in)/generated from operations	1	(3,539)	6,633
Interest paid		-	(57)
Balance adjustment due to software migration		-	20,212
Net cash (used in)/generated from operating activities		<u>(3,539)</u>	<u>26,788</u>
Cash flows from investing activities			
Proceeds from disposal of tangible assets		10,900	-
Interest received		852	457
Net cash generated from investing activities		<u>11,752</u>	<u>457</u>
Increase in cash and cash equivalents		<u>8,213</u>	<u>27,245</u>
Cash and cash equivalents at beginning of year	2	<u>42,662</u>	<u>15,417</u>
Cash and cash equivalents at end of year	2	<u><u>50,875</u></u>	<u><u>42,662</u></u>

York Wheels Limited
Notes to the Statement of Cash Flows
For The Year Ended 31 March 2025

1. Reconciliation of income/(expenditure) to cash (used in)/generated from operations

	2025	2024
	£	£
Net income/(expenditure)	2,631	(167,031)
<i>Adjustments for:</i>		
Interest expense	-	57
Interest income	(852)	(457)
Depreciation of tangible assets	738	1,918
(Profit)/loss on disposal of tangible assets	(7,396)	142,209
<i>Movements in working capital:</i>		
Decrease in trade and other debtors	2,921	35,211
Decrease in trade and other creditors	(1,581)	(5,274)
Net cash (used in)/generated from operations	(3,539)	6,633

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2025	2024
	£	£
Cash at bank and in hand	50,875	42,662

3. Analysis of changes in net funds

	As at 1 April 2024	Cash flows	As at 31 March 2025
	£	£	£
Cash at bank and in hand	42,662	8,213	50,875

York Wheels Limited
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. General Information

York Wheels Limited is a company limited by guarantee, incorporated in England & Wales, registered number 04448963 and registered charity number 1096926. The registered office is The Foyer, York Hospital, York, YO31 8HE.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.3. Incoming Resources

All incoming resources, including gifts in kind, are recognised gross when they are capable of measurement with reasonable accuracy and when receivable in accordance with any funding agreement.

2.4. Donated Goods and Services

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

2.5. Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis.

2.6. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles	25% reducing balance
Fixtures & Fittings	25% reducing balance
Computer Equipment	33% straight line

2.7. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	3,005	1,459
Gift aid	1,209	1,433
Grants	26,709	106,797
	<u>30,923</u>	<u>109,689</u>

York Wheels Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

4. Income from Other Trading Activities

2025	2024
Unrestricted funds	Unrestricted funds
£	£
Fundraising events	544
1,868	

5. Investment Income

2025	2024
Unrestricted funds	Unrestricted funds
£	£
Bank interest receivable	457
852	

6. Other Income

2025	2024
Unrestricted funds	Unrestricted funds
£	£
Miscellaneous income	5,055
46	

7. Government Grants

Government grants recognised in the accounts were as follows:

2025	2024
£	£
York Council Dial & Ride grant	81,474
York Council Wheels grant	25,323
26,133	106,797

8. Net Income/(Expenditure)

The net income/(expenditure) is stated after charging/(crediting):

2025	2024
£	£
Bad debts	1,882
Depreciation of tangible fixed assets - owned	1,918
Gain/Loss on disposal of tangible fixed assets	142,209
(7,396)	

York Wheels Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

9. Analysis of Expenditure

	2025	
	Activities undertaken directly	Support costs (see note 10)
	£	£
	Total	
	£	£
Raising funds	35,404	52,628
	<u>35,404</u>	<u>52,628</u>
	<u>88,032</u>	
	2024	
	Activities undertaken directly	Support costs (see note 10)
	£	£
	Total	
	£	£
Raising funds	-	219,796
Dial and Ride transport services	141,001	-
	<u>141,001</u>	<u>219,796</u>
	<u>360,797</u>	

10. Support Costs

	2025
	Raising funds
	£
Employee costs	48,972
General administration	10,314
Depreciation	(6,658)
	<u>52,628</u>
	2024
	Raising funds
	£
Employee costs	66,171
General administration	9,441
Depreciation	144,127
Interest payable	57
	<u>219,796</u>

11. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	660	500
	<u>660</u>	<u>500</u>

York Wheels Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

12. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	45,591	111,469
Social security costs	-	1,718
Other pension costs	806	1,639
	<u>46,397</u>	<u>114,826</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

13. Average Number of Employees

Average number of employees during the year was: 3 (2024: 6)

14. Tangible Assets

	Motor Vehicles	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 April 2024	22,670	2,198	3,614	28,482
Disposals	(22,670)	-	-	(22,670)
As at 31 March 2025	<u>-</u>	<u>2,198</u>	<u>3,614</u>	<u>5,812</u>
Depreciation				
As at 1 April 2024	19,166	2,055	2,911	24,132
Provided during the period	-	36	702	738
Disposals	(19,166)	-	-	(19,166)
As at 31 March 2025	<u>-</u>	<u>2,091</u>	<u>3,613</u>	<u>5,704</u>
Net Book Value				
As at 31 March 2025	<u>-</u>	<u>107</u>	<u>1</u>	<u>108</u>
As at 1 April 2024	<u>3,504</u>	<u>143</u>	<u>703</u>	<u>4,350</u>

15. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	6,807	8,492
Prepayments and accrued income	5,014	6,250
	<u>11,821</u>	<u>14,742</u>

16. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	1,329	1,789
VAT	-	1,346
Accruals	800	575
	<u>2,129</u>	<u>3,710</u>

York Wheels Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

17. Movement in Funds

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	55,544	90,663	(88,032)	58,175
Restricted funds				
Pavers	2,500	-	-	2,500
Total funds	<u>58,044</u>	<u>90,663</u>	<u>(88,032)</u>	<u>60,675</u>
	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	222,575	193,766	(360,797)	55,544
Restricted funds				
Pavers	2,500	-	-	2,500
Total funds	<u>225,075</u>	<u>193,766</u>	<u>(360,797)</u>	<u>58,044</u>

18. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2025	2024
£	£
<u> </u>	<u> </u>

19. Related Party Disclosures

20. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

York Wheels Limited
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	3,005	1,459
Gift aid	1,209	1,433
Grants	576	-
Government Grants	26,133	106,797
	30,923	109,689
Charitable Activities:		
Dial and Ride transport services		
Drivers' services	49,754	50,999
Dial & Ride	7,220	27,022
	56,974	78,021
Other trading activities		
Fundraising events	1,868	544
	1,868	544
Investments		
Bank interest receivable	852	457
	852	457
Other		
Miscellaneous income	46	5,055
	46	5,055
	90,663	193,766
EXPENDITURE ON:		
Raising funds		
Purchases	(582)	-
Volunteer drivers' costs	(34,682)	-
Other direct costs	(140)	-
Wages and salaries	(45,591)	(61,318)
Employers NI	-	(1,255)
Employers pensions - defined contributions scheme	(806)	(1,138)
Recruitment costs	-	(100)
Health and safety costs	(2,575)	(2,360)
Vehicle running costs	(29)	(390)
Computer software costs	(4,385)	(4,236)
Insurance	(1,119)	(1,140)
Postage	(22)	(30)
Stationery	(64)	(119)
Advertising and marketing costs	(660)	(210)
PR expenses	(387)	1,636
Telecommunications and data costs	(1,620)	(1,159)
Independent examiner's fees	(660)	(500)
Accountancy fees	(164)	(13)

...CONTINUED

York Wheels Limited
Detailed Statement of Financial Activities (including Income and Expenditure Account)
(continued)
For The Year Ended 31 March 2025

Legal fees	-	(35)
Subscriptions	(155)	(120)
Payroll fees	(207)	(189)
Bank charges	(83)	(104)
Credit card charges	(739)	(678)
Bad debts written off	-	(1,882)
Sundry expenses	(20)	(272)
Depreciation of motor vehicles	-	(1,168)
Depreciation of fixtures and fittings	(36)	(48)
Depreciation of computer equipment	(702)	(702)
Loss on disposal of tangible fixed assets	7,396	(142,209)
Credit card charges	-	(57)
	(88,032)	(219,796)
Charitable Activities:		
Dial and Ride transport services		
Volunteer drivers' costs	-	(37,969)
D&R Wages and salaries	-	(50,151)
D&R Employers NI	-	(463)
D&R Employers pensions - defined contribution schemes	-	(501)
D&R Vehicle fuel costs	-	(5,920)
D&R Vehicle insurance costs	-	(8,678)
D&R Vehicle garaging costs	-	(10,500)
D&R Vehicle repair costs	-	(25,799)
Other D&R vehicle costs	-	(32)
Other direct costs	-	(988)
	-	(141,001)
	(88,032)	(360,797)
NET INCOME/(EXPENDITURE)	2,631	(167,031)

YORK WHEELS LIMITED

England & Wales - Charity number 1096926

Accounts

Company Registration Number

04448963

York Wheels Limited

A Company Charity Limited by Guarantee
Registered Charity Number 1096926

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the year ended 31st March 2024

York Wheels Limited
A Company Charity Limited by Guarantee

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YORK WHEELS LIMITED – Company Limited by Guarantee

Registered Charity No 1096926

Companies Register No 04448963

TRUSTEES REPORT 1 April 2023 – 31 March 2024

Reference & Administrative Details:

Registered Office	York Hospital The Foyer Wigginton Road York YO31 8HE
Company Secretary	Mrs Janet Turpin
Independent Examiner	White Rose Accounting (Zillah Hopps)
Bankers	Lloyds TSB plc 2 Pavement York Y01 2NE
Chair	Mr Robert Atkinson (from 15 February 2023)
Trustees	Mr Ian Bainbridge - Treasurer Mr Richard Carberry Ms Katheryn Farthing (from Jan 2024) Mr Steve Mortimer Mr David Rhodes (from Jan 2024) Mr Nigel Rhodes Mr David Turpin
Staff Representative	Mrs Tracy Flannery – York Wheels
Customer Representative	Mr Sean Lavery
City of York Council Appointee	Cllr Derek Wann (until June 2023) Cllr Sophie Kelly (from June 2023)

Structure, Governance & Management

York Wheels and Dial & Ride are jointly known as York Wheels Limited and throughout this document will be referred to as York Wheels Limited.

York Wheels Limited is managed by a Board made up of a representative from City of York Council, staff, volunteers and customers. All are Trustees of the Charity, apart from the staff representatives (paid staff are unable to vote).

As at April 2023 the Manager was responsible for 3 part time administrative assistants in the York Wheels' office and 2 full time minibus drivers at Dial & Ride and 2 Part-Time, plus 22 volunteer drivers for York Wheels.

With effect from 31 December 2023, due to the discontinuation of Dial & Ride, four Dial & Ride drivers were made redundant, plus one person who worked in the York Wheels office; this left the two remaining staff working 2 days / 3 days in the York Wheels Office.

The Manager is line managed by the Chair and reports to the Board at monthly meetings

Objective

York Wheels Limited is a registered Charity and was set up in 1988 (as York Wheels, not then incorporated) to provide transport services for the benefit of the community. The service is aimed at people who are disabled and have mobility problems or who are elderly or cannot use other public modes of transport. All customers must be York Residents to be able to use the charity (Charity No 1096926).

Aim

Our aim is to provide door to door transport for the elderly and people with disability / mobility problems within the greater York area who are unable to utilise public transport facilities.

Our aim is to be cost effective and reliable, and to provide good customer care that gives the customer the flexibility to travel at a fair price.

York Wheels

York Wheels Limited runs a volunteer car driver scheme offering a door-to-door service, where customers can book a car in advance as no same day bookings are undertaken. The charge made covers the out-of-pocket expenses of the volunteers and also includes a small booking fee donation (£1.00) per journey + VAT). Fares are run in line with HMRC guidelines. Both York Wheels and Dial & Ride operate a cashless service.

All volunteer drivers' now have new contracts which have been implemented.

A spreadsheet has been devised and kept in the office giving Member's names, contact details and termination dates.

During the period, York Wheels undertook the following journeys:

	Completed	Cancelled	Refused	Total
1.Car standard	7,834	1,256	167	9,257
2.Car long run (over 10 miles)	536	66	4	606
Dial & Ride to 31/12/23	5,896	839	733	7,468
Total	14,266	2,161	904	17,331

Fundraising

Christmas Raffle and Easter Raffles from the office made £544.

The Sage year end shows from drivers.£4,257.83 with a top up of Gift Aid of £1,064,46; which made a total of £5,322.29, this includes the drivers' 10% donations. However, funds raised from the booking fees are not included in this figure.

The donation of £2.500, which was ring-fenced from Pavers, is still on hold waiting for the WAV to be authorised and sufficient fundraising achieved.

A fundraising event at St Crux in York has been booked for August 2024.

Contracts

Following the success of obtaining the SLA from City of York Council, which enabled us to be standalone for both York Wheels and Dial & Ride; unfortunately, due to problems with maintenance and third-party suppliers the Dial & Ride fleet was not sustainable to continue and was discontinued on the 31 December 2023.

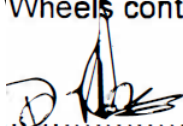
York Wheels still receives a grant from City of York Council. The Dial & Ride SLA was terminated along with the grant payments for the service.

Reserves Policy

A Reserves Policy was implemented to ensure that the Charity can meet its payroll commitments, enabling it to continue to function if grants, and other major payments are delayed for whatever reason. The reserves should also be available to meet any unusual and unpredicted costs.

York Wheels Limited – Going Forward

We are always seeking to recruit new drivers for York Wheels and Trustees on the Board. York 'Wheels continues to grow in strength without the Dial & Ride service.



.....
Mr David Rhodes (Chair from July 2024)
Chair, York Wheels Limited

York Wheels Limited – Reserves Policy

The purpose of this policy is to ensure that the charity can meet its payroll commitments, enabling it to continue to function if grants, and other major payments, are delayed for whatever reason. The reserves should also be available to meet any unusual and unpredicted costs.

The reserves policy has been amended to reflect the changes in cash flow caused by the closure of the Dial & Ride Service and the plan to de-register for VAT once the bus disposals have been completed.

We therefore plan to hold cash reserves as of 31st March covering at least four months wages at over £4,000, as well as providing sufficient funds to cover designated funds and to cater for any unexpected additional costs.

In July 2024 reserves of £30,000 were moved from an instant access savings account into a higher interest savings account which allows access within 32 days.

Rob Atkinson
Treasurer
31/07/2024

YORK WHEELS LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The directors, who also act as trustees for the charitable activities of York Wheels Limited, are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare accounts 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 year.

In preparing these accounts, the directors 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statement, and
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

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

York Wheels Limited
Independent Examiner's report to the trustees.

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below

Independent examiner's statement

In connection with my examination, no matter has come to my attention,

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the Charities Act have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Zillah Hopps FMAAT
White Rose Accounting
13th September 2024

York Wheels Limited
Statement of Financial Activities
for the year ended 31st March 2024

	Note	Unrestricted Funds 2024 £	Designated Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Incoming Resources					
From generated funds:					
Donations and grants	2.1	114,744	-	114,744	312,674
Charitable activities for generating funds	2.2	78,021	-	78,021	66,134
Other trading activities	2.3	544	-	544	984
Investment income	2.4	457	-	457	277
Total incoming resources		193,766	-	193,766	380,070
Resources Expended					
Investment costs	3.1	839	-	839	650
Charitable activities	3.2	359,445	-	359,445	253,124
Governance costs	3.3	513	-	513	513
Total Resources Expended		360,797	-	360,797	254,286
Net incoming/(outgoing) resources before transfers		(167,031)	-	(167,031)	125,783
Gross transfers between funds		-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		(167,031)	-	(167,031)	125,783
Other recognised gains/(losses)		-	-	-	-
Net movement in funds		(167,031)	-	(167,031)	125,783
Net income/(expenditure) for the year		(167,031)	-	(167,031)	125,783
Total funds brought forward		222,575	2,500	225,075	99,291
Total funds carried forward		55,544	2,500	58,044	225,075

York Wheels Limited
Balance Sheet
as at 31st March 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	4	4,351	148,478
Current assets			
Cash at bank and in hand		42,662	35,629
Debtors and prepayments	5	<u>14,743</u>	<u>49,953</u>
		57,405	85,582
Current liabilities			
Creditors and accruals	6	<u>3,712</u>	<u>8,985</u>
		3,712	8,985
Net current assets		53,693	76,597
Total assets less current liabilities		58,044	225,075
Net assets		<u><u>58,044</u></u>	<u><u>225,075</u></u>
Represented by Funds			
Unrestricted		55,544	222,575
Designated		<u>2,500</u>	<u>2,500</u>
		<u><u>58,044</u></u>	<u><u>225,075</u></u>

The Trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors (Trustees) acknowledge their responsibilities for:

- i) ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- ii) preparing financial statements which give a true and fair view of the state of affairs of the company at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Trustees and signed on their behalf by:



David Rhodes
(Chair)
20th November 2024

Company Registration No. 04448963

York Wheels Limited
Statement of Cash Flows
as at 31st March 2024

	Notes	2024 £	2022 £
Net cash provided by/(used in) operating activities	10	7,033	159,686
Cashflows from investing activities:			
Purchase of property, plant & equipment		-	(194,388)
Proceeds from the sale of investments		-	-
Net cash used in financing activities		<u>-</u>	<u>(194,388)</u>
Change in cash and cash equivalents in the year		7,033	(34,703)
Cash and cash equivalents at the start of the year		35,629	70,332
Total cash and cash equivalents at the end of the year		42,662	35,629
Analysis of cash and cash equivalents			
Cash at bank and in hand		<u>42,662</u>	<u>35,629</u>

York Wheels Limited
Notes to the accounts
for the year ended 31st March 2024

1. Accounting Policies

1.1 Basis of Preparation

The financial statements have been prepared in accordance with the Companies Act 2006, applicable accounting standards, and with the Statement of Recommended Practice (SORP) issued in March 2005.

1.2 Legal Status

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1. Its directors are its trustees and vice versa.

1.3 Funds Structure

Designated funds are those subject to restrictions on their expenditure imposed by the donor or grantor. Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

1.4 Incoming Resources

All incoming resources, including gifts in kind, are recognised gross when they are capable of measurement with reasonable accuracy and when receivable in accordance with any funding agreement.

1.5 Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

1.6 Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

1.7 Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis.

1.8 Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources

1.9 Governance Costs

Governance costs include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

1.10 Depreciation

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £100. They are valued at cost or, if gifted, at the value to the charity on receipt, less depreciation. Depreciation is provided at rates to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Fixtures and fittings	-	25% reducing balance
IT equipment	-	33% straight line
Motor Vehicles	-	25% reducing balance

2. Incoming Resources	Unrestricted	Designated	Total Funds 2024 £	Total Funds 2023 £
	Funds	Funds		
	2024	2024		
2.1 Donations and grants				
Local Authority grants	111,852	-	111,852	110,386
York City Council D&R capital grant	-	-	-	192,628
Other grants	-	-	-	5,742
GiftAid received	1,433	-	1,433	1,125
Donations	1,459	-	1,459	2,793
	<u>114,744</u>	<u>-</u>	<u>114,744</u>	<u>312,674</u>
2.2 Charitable Activities for Generating Funds				
Drivers' services	50,999	-	50,999	36,299
Dial & Ride	27,022	-	27,022	29,835
	<u>78,021</u>	<u>-</u>	<u>78,021</u>	<u>66,134</u>
2.3 Other Trading Activities				
Fundraising events	544	-	544	984
	<u>544</u>	<u>-</u>	<u>544</u>	<u>984</u>
2.4 Investment Income				
Bank Interest	457	-	457	277
	<u>457</u>	<u>-</u>	<u>457</u>	<u>277</u>
Total Incoming Resources	<u>193,766</u>	<u>-</u>	<u>193,766</u>	<u>380,070</u>

3. Resources Expended	Unrestricted	Designated	Total Funds 2023 £	Total Funds 2023 £
	Funds	Funds		
	2023	2023		
3.1 Investment costs				
Bank charges and interest	839	-	839	650
	<u>839</u>	<u>-</u>	<u>839</u>	<u>650</u>
3.2 Charitable Activities				
Raising Funds				
Fundraising events costs	-	-	-	48
	<u>-</u>	<u>-</u>	<u>-</u>	<u>48</u>
Drivers' services				
Volunteer drivers	37,969	-	37,969	30,537
Other costs	-	-	-	969
	<u>37,969</u>	<u>-</u>	<u>37,969</u>	<u>31,506</u>
Dial & Ride				
Wages and salaries	51,114	-	51,114	66,894
Fuel	5,920	-	5,920	10,202
Other direct costs including PPE	45,997	-	45,997	11,523
	<u>103,031</u>	<u>-</u>	<u>103,031</u>	<u>88,619</u>
Admin wages and salaries	63,710	-	63,710	60,685
Website, advertising and recruitment	(1,327)	-	(1,327)	8,840
Administration costs	10,018	-	10,018	11,901
Administration PPE & clothing costs	-	-	-	74
Legal and professional fees	35	-	35	1,222
Bad debts written off	1,882	-	1,882	-
Loss on disposal of vehicles	142,209	-	142,209	-
Depreciation	1,918	-	1,918	50,229
	<u>218,446</u>	<u>-</u>	<u>218,446</u>	<u>132,951</u>
3.3 Governance costs				
Independent Examiner's Fee	500	-	500	500
Statutory Filing fee	13	-	13	13
	<u>513</u>	<u>-</u>	<u>513</u>	<u>513</u>
Total Resources Expended	<u>360,797</u>	<u>-</u>	<u>360,797</u>	<u>254,286</u>

4. Tangible fixed assets and depreciation.

	Fixtures and fittings £	IT equipment £	Vehicles £	Total £
Cost				
Balance b/fwd	2,198	3,614	212,282	218,094
Additions	-	-	-	-
Disposals	-	-	(189,612)	(189,612)
As at 31st March 2024	<u>2,198</u>	<u>3,614</u>	<u>22,670</u>	<u>28,482</u>
Depreciation				
Balance b/fwd	2,007	2,209	65,401	69,617
Depn on disposals	-	-	(47,403)	(47,403)
Charge for the year	48	702	1,168	1,918
As at 31st March 2024	<u>2,055</u>	<u>2,911</u>	<u>19,166</u>	<u>24,132</u>
Net book value				
As at 31st March 2023	<u>191</u>	<u>1,405</u>	<u>146,881</u>	<u>148,478</u>
As at 31st March 2024	<u>143</u>	<u>703</u>	<u>3,504</u>	<u>4,351</u>

5. Debtors and Prepayments

	2024 £	2023 £
Analysis of debtors falling due within one year		
Trade debtors	8,492	30,362
HMRC VAT	-	922
Accrued income	2,310	12,955
Prepayments	3,940	5,714
	<u>14,743</u>	<u>49,953</u>

6. Creditors and accruals

	2024 £	2023 £
Analysis of creditors falling due within one year		
HMRC VAT	1,346	-
Accruals	575	1,626
Trade Creditors	1,791	7,359
	<u>3,712</u>	<u>8,985</u>

7. Staff costs and emoluments

	2024 £	2023 £
Gross salaries and benefits	111,468	123,098
Employer's National Insurance	1,717	2,657
Employer's pension contributions	1,639	1,823
	<u>114,824</u>	<u>127,579</u>
Average number of employees (full time equivalent)	6	6.5
No employees received remuneration in excess of £60,000		
None of the trustees receive remuneration or other benefit from their work with the charity.		

8. Taxation

York Wheels Ltd is a registered charity and its primary activities are not subject to Corporation Tax.

9. Analysis of funds

9.1 Funds held.

Fund name	Type	Purpose and restrictions
York City Council D&R capital grant	Designated	To fund the purchase of two new D&R vehicles
Pavers	Designated	To contribute to the purchase of a wheelchair accessible vehicle

9.2 Movement of major funds

Fund name	Balance b/fwd	Incoming resources	Outgoing resources	Transfers	Balance c/fwd
Unrestricted funds					
General unrestricted funds	222,575	193,766	360,797	-	55,544
	<u>222,575</u>	<u>193,766</u>	<u>360,797</u>	<u>-</u>	<u>55,544</u>

Included within the unrestricted funds are cash reserves of £4,000 in accordance with the reserves policy (revised).

Designated funds

York City Council D&R capital grant	-	-	-	-	-
Pavers	2,500	-	-	-	2,500
	<u>2,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,500</u>

Total Funds	225,075	193,766	360,797	-	58,044
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10. Net assets between funds

	Unrestricted Funds	Designated Funds	Total Funds
	£	£	£
Balances at 31st March 2024			
Fixed assets	4,351	-	4,351
Current assets	54,905	2,500	57,405
Current liabilities	(3,712)	-	(3,712)
	<u>55,544</u>	<u>2,500</u>	<u>58,044</u>
Balances at 31st March 2023			
Fixed assets	148,478	-	148,478
Current assets	83,082	2,500	85,582
Current liabilities	(8,985)	-	(8,985)
	<u>222,575</u>	<u>2,500.00</u>	<u>225,075</u>

11. Reconciliation of net movement in funds to net cash flow from operating activities

	2024	2023
	£	£
Net movement in funds	(167,031)	125,783
Adjustments for:		
Depreciation charges	1,918	50,229
Loss on disposal of vehicles	142,209	0
Decrease/(increase) in debtors	35,211	(15,217)
Increase/(decrease) in creditors	(5,274)	(1,110)
Net cash provided by/(used in) operating activities	7,033	159,686

12. Non-Adjusting Post Balance Sheet Events

As detailed in the Trustees' Report, major issues with one of the new vehicles in May 2023 eventually led to the decision that it was no longer viable to continue with Dial and Ride.

In January 2024 the Trustees agreed a restructuring of the charity, reducing staffing and costs.

In March 2024 the two buses bought with the 2023 grant were transferred to the ownership of City of York Council.

The two older buses were sold at auction in May 2024.

YORK WHEELS LIMITED

England & Wales - Charity number 1096926

Accounts

Company Registration Number

04448963

York Wheels Limited

A Company Charity Limited by Guarantee
Registered Charity Number 1096926

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the year ended 31st March 2023

York Wheels Limited
A Company Charity Limited by Guarantee

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YORK WHEELS LIMITED – Company Limited by Guarantee

Registered Charity No 1096926

Companies Register No 04448963

TRUSTEES' REPORT 1 April 2022 – 31 March 2023

Reference & Administrative Details:

Registered Office	York Hospital The Foyer Wigginton Road York YO31 8HE
Company Secretary	Mrs Janet Turpin
Independent Examiner	White Rose Accounting (Zillah Hopps)
Bankers	Lloyds TSB plc 2 Pavement York Y01 2NE
Chair	Mr Nigel Rhodes (resigned August 2022) Mr Tony Thompson (August 2022 to February 2023) Mr Robert Atkinson (from 15 February 2023)
Trustees	Mr Ian Bainbridge - Treasurer Mr Richard Carberry Mr David Turpin Mr Steve Mortimer Mr Nigel Rhodes (from August 2022)
Staff Representative	Mrs Tracy Flannery – York Wheels
Customer Representative	Mr Sean Lavery
City of York Council Appointee	Cllr Derek Wann

Structure, Governance & Management

York Wheels and Dial & Ride are jointly known as York Wheels Limited and throughout this document will be referred to as York Wheels Limited.

York Wheels Limited is managed by a Board made up of representative from City of York Council, staff, volunteers and customers. All are Trustees of the Charity, apart from the staff representatives (paid staff are unable to vote).

As at April 2022 the Manager was responsible for 3 part time administrative assistants in the York Wheels' office, 3 full time mini bus drivers at Dial & Ride & 2 Part-Time, plus 21 volunteer drivers for York Wheels. The Manager is line managed by the Chair and reports to the Board at monthly meetings.

Objective

York Wheels Limited is a registered Charity and was set up in 1988 (as York Wheels, not then incorporated) to provide transport services for the benefit of the community. The service is aimed at people that have mobility problems who cannot afford other modes of transport. All customers must be York Residents to be able to use the charity (Charity No 1096926).

Aim

Our aim is to provide door to door transport for the elderly and people with disability / mobility problems within the greater York area who are unable to utilise public transport facilities. Our aim is to be cost effective and reliable, and to provide good customer care that gives the customer the flexibility to travel at a fair price.

York Wheels

York Wheels Limited runs a volunteer car driver scheme offering a door to door service, where customers can book a car in advance as no same day bookings are undertaken. The charge made covers the out of pocket expenses of the volunteers and also includes a small booking fee donation (50p per journey + VAT). Fares are run in line with HMRC guidelines. Both York Wheels and Dial & Ride operate a cashless service.

Peninsular (Bright HR) commenced in April and is used for all employed staff; new contracts were issued to everyone, including the Dial & Ride drivers. All staff now use this system for booking their annual leave.

Volunteer drivers received their new contracts / handbooks; this was approved at the last Annual General Meeting in November 2022.

During the period, York Wheels undertook the following journeys:

	Completed	Cancelled	Refused	Total
1.Car standard	5,721	961	135	6,817
2.Car standard multi pick up (over 10 miles)	3	0	0	3
3.Car long run (over 10 miles)	498	62	0	560
Dial & Ride	7,971	1,244	34	9,249
Dial & Ride Outings	8	6	0	14
Total	14,201	2,273	169	16,643

PTS (Patient Transport Services) – work has been undertaken, taking patients to Scarborough and Bridlington Hospitals.

New Branding, with York Wheels Limited also receiving a brand-new logo and the volunteer car service also have the original branding.

Dial & Ride

The Dial & Ride part of the company offers a flexible door to door bus service using 4 vehicles taking customers to various locations around York. Aimed at elderly / disabled residents; the buses are equipped for people who have difficulty walking and for those who use wheelchairs. ALL drivers are fully trained and up to date with MIDAS courses been undertaken on a regular basis.

Following the successful signing of the contract with City of York Council, the £10k for promotional / marketing is for Dial & Ride only, this was ring-fenced and has been spent on flyers, tote bags, pens and trolley coins and a new website.

New logos have been implemented on letterhead, cards and on the sides of the new buses. The Dial & Ride service has slowly picked up trade following the pandemic and is running to supermarkets and York City Centre.

Fundraising

A fundraising event at St Crux in York was held in June 2022 and made £610.68 selling home-made cakes, teas/coffees to the public, including stalls of handicrafts, books and bric-a-brac.

Christmas Raffle from the office made £374.

A donation of £2.5k, which was ring-fenced, was received from Pavers, and is going towards a WAV (Wheelchair Accessible Vehicle). This is still waiting for a Business Case to be submitted.

A £2k donation was received from the Collinson Trust

The Sage year end shows £5,293.03 from drivers.

Contracts

The SLA (Service Level Agreement) with City of York Council was signed on November 2022 with delivery of the two new Dial & Ride buses in January and March 2023 which were funded by a grant from City of York Council. These were purchased from Mellor Bus Company, and formally handed over by members of City of York Council with photographs taken near the Eye of York and appearing in the York Press.

The SLA consisted of £98K to operate D&R; £23K (pro rata from March 2023) to cover York Wheels Limited (total £121K) per annum towards running costs, with an additional £15k concessionary fare top up being received.

SLAs have been agreed, one for the Overnight Depot storage of 4 vehicles; a Maintenance contract and a BSOG sign off Agreement. Fuel cards were also purchased as we are no longer able to fuel at the depot as the previous agreement.

York Wheels Limited – Going Forward

New Articles of Association were approved at the Annual General Meeting in November 2022; these have yet to be posted onto the website due to ongoing requests for assistance from Charity Commission.

We are always seeking to recruit new drivers for York Wheels and Trustees on the Board.

Robert Atkinson
Chair
York Wheels Limited

York Wheels Limited – Reserves Policy

The purpose of this policy is to ensure that the charity can meet its payroll commitments, enabling it to continue to function if grants, and other major payments, are delayed for whatever reason. The reserves should also be available to meet any unusual and unpredicted costs. It is not intended to fund replacement mini-buses for Dial & Ride for which separate finance should be raised.

The reserves policy has been amended to reflect the changes in cash flow caused by the new five-year agreements with the City of York Council for both Dial & Ride and the York Wheels Car Service. For example, the quarterly VAT bill will be much reduced, and usually involve a refund rather than a payment. Other grants and top ups should be received more promptly.

We therefore plan to hold cash reserves as of 31st March covering the two months wages at £12,000 per month = £24,000

These reserves will be invested in Bank Accounts which pay interest and allow either instant access or access within 32 days.

Ian Bainbridge
Treasurer
31/03/2023

YORK WHEELS LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The directors, who also act as trustees for the charitable activities of York Wheels Limited, are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare accounts 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 year.

In preparing these accounts, the directors 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statement, and
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

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

York Wheels Limited
Independent Examiner's report to the trustees.

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below

Independent examiner's statement

In connection with my examination, no matter has come to my attention,

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the Charities Act have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Zillah Hopps FMAAT
White Rose Accounting
12th September 2023

York Wheels Limited
Statement of Financial Activities
for the year ended 31st March 2023

	Note	Unrestricted Funds 2023 £	Designated Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Incoming Resources					
From generated funds:					
Donations and grants	2.1	117,546	195,128	312,674	85,700
Charitable activities for generating funds	2.2	66,134	-	66,134	53,186
Other trading activities	2.3	984	-	984	487
Investment income	2.4	277	-	277	10
Total incoming resources		184,942	195,128	380,070	139,383
Resources Expended					
Investment costs	3.1	650	-	650	626
Charitable activities	3.2	252,778	346	253,124	144,190
Governance costs	3.3	513	-	513	513
Total Resources Expended		253,940	346	254,286	145,329
Net incoming/(outgoing) resources before transfers		(68,998)	194,782	125,783	(5,945)
Gross transfers between funds		192,282	(192,282)	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		123,283	2,500	125,783	(5,945)
Other recognised gains/(losses)		-	-	-	2,112
Net movement in funds		123,283	2,500	125,783	(3,834)
Net income/(expenditure) for the year		123,283	2,500	125,783	(3,834)
Total funds brought forward		99,291	-	99,291	103,125
Total funds carried forward		222,575	2,500	225,075	99,291

York Wheels Limited
Balance Sheet
as at 31st March 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible assets	4	148,478	4,318
Current assets			
Cash at bank and in hand		35,629	70,332
Debtors and prepayments	5	<u>49,953</u>	<u>34,737</u>
		85,582	105,068
Current liabilities			
Creditors and accruals	6	<u>8,985</u>	<u>10,095</u>
		8,985	10,095
Net current assets		76,597	94,973
Total assets less current liabilities		225,075	99,291
Net assets		<u><u>225,075</u></u>	<u><u>99,291</u></u>
Represented by Funds			
Unrestricted		222,575	99,291
Designated		<u>2,500</u>	-
		<u><u>225,075</u></u>	<u><u>99,291</u></u>

The Trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors (Trustees) acknowledge their responsibilities for:

- i) ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- ii) preparing financial statements which give a true and fair view of the state of affairs of the company at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Trustees and signed on their behalf by:


.....

Rob Atkinson
(Chair)

18th October 2023

Company Registration No. 04448963

York Wheels Limited
Statement of Cash Flows
as at 31st March 2023

	Notes	2023 £	2022 £
Net cash provided by/(used in) operating activities	10	159,686	(5,866)
Cashflows from investing activities:			
Purchase of property, plant & equipment		(194,388)	-
Proceeds from the sale of investments		-	-
Net cash used in financing activities		<u>(194,388)</u>	<u>-</u>
Change in cash and cash equivalents in the year		(34,703)	(5,866)
Cash and cash equivalents at the start of the year		70,332	76,197
Total cash and cash equivalents at the end of the year		35,629	70,332
Analysis of cash and cash equivalents			
Cash at bank and in hand		<u>35,629</u>	<u>70,332</u>

York Wheels Limited
Notes to the accounts
for the year ended 31st March 2023

1. Accounting Policies

1.1 Basis of Preparation

The financial statements have been prepared in accordance with the Companies Act 2006, applicable accounting standards, and with the Statement of Recommended Practice (SORP) issued in March 2005.

1.2 Legal Status

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1. Its directors are its trustees and vice versa.

1.3 Funds Structure

Designated funds are those subject to restrictions on their expenditure imposed by the donor or grantor. Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

1.4 Incoming Resources

All incoming resources, including gifts in kind, are recognised gross when they are capable of measurement with reasonable accuracy and when receivable in accordance with any funding agreement.

1.5 Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

1.6 Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

1.7 Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis.

1.8 Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources

1.9 Governance Costs

Governance costs include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

1.10 Depreciation

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £100. They are valued at cost or, if gifted, at the value to the charity on receipt, less depreciation. Depreciation is provided at rates to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Fixtures and fittings	-	25% reducing balance
IT equipment	-	33% straight line
Motor Vehicles	-	25% reducing balance

2. Incoming Resources	Unrestricted	Designated	Total Funds 2023 £	Total Funds 2022 £
	Funds	Funds		
	2023 £	2023 £		
2.1 Donations and grants				
Local Authority grants	110,386	-	110,386	70,000
Covid-19 Job Retention Scheme & SSP	-	-	-	8,647
York City Council D&R capital grant	-	192,628	192,628	-
Other grants	3,242	2,500	5,742	3,242
GiftAid received	1,125	-	1,125	940
Donations	2,793	-	2,793	2,871
	<u>117,546</u>	<u>195,128</u>	<u>312,674</u>	<u>85,700</u>
2.2 Charitable Activities for Generating Funds				
Drivers' services	36,299	-	36,299	33,099
Dial & Ride	29,835	-	29,835	20,087
	<u>66,134</u>	<u>-</u>	<u>66,134</u>	<u>53,186</u>
2.3 Other Trading Activities				
Fundraising events	984	-	984	487
	<u>984</u>	<u>-</u>	<u>984</u>	<u>487</u>
2.4 Investment Income				
Bank Interest	277	-	277	10
	<u>277</u>	<u>-</u>	<u>277</u>	<u>10</u>
Total Incoming Resources	<u>184,942</u>	<u>195,128</u>	<u>380,070</u>	<u>139,383</u>
3. Resources Expended				
	Unrestricted	Designated	Total Funds 2023 £	Total Funds 2022 £
	Funds	Funds		
	2023 £	2023 £		
3.1 Investment costs				
Bank charges and interest	650	-	650	626
	<u>650</u>	<u>-</u>	<u>650</u>	<u>626</u>
3.2 Charitable Activities				
Raising Funds				
Fundraising events costs	48	-	48	7
	<u>48</u>	<u>-</u>	<u>48</u>	<u>7</u>
Drivers' services				
Volunteer drivers	30,537	-	30,537	26,948
Other costs	969	-	969	-
	<u>31,506</u>	<u>-</u>	<u>31,506</u>	<u>26,948</u>
Dial & Ride				
Wages and salaries	66,894	-	66,894	44,343
Fuel	10,202	-	10,202	5,419
Other direct costs including PPE	11,523	-	11,523	1,768
	<u>88,619</u>	<u>-</u>	<u>88,619</u>	<u>51,530</u>
Admin wages and salaries	60,685	-	60,685	52,803
Website, advertising and recruitment	8,840	-	8,840	1,571
Administration costs	11,555	346	11,901	8,420
Administration PPE & clothing costs	74	-	74	165
Legal and professional fees	1,222	-	1,222	972
Depreciation	50,229	-	50,229	1,774
	<u>132,605</u>	<u>346</u>	<u>132,951</u>	<u>65,704</u>
3.3 Governance costs				
Independent Examiner's Fee	500	-	500	500
Statutory Filing fee	13	-	13	13
	<u>513</u>	<u>-</u>	<u>513</u>	<u>513</u>
Total Resources Expended	<u>253,940</u>	<u>346</u>	<u>254,286</u>	<u>145,329</u>

4. Tangible fixed assets and depreciation.

	Fixtures and fittings £	IT equipment £	Vehicles £	Total £
Cost				
Balance b/fwd	2,198	1,507	20,000	23,706
Additions	-	2,107	192,282	194,388
As at 31st March 2023	<u>2,198</u>	<u>3,614</u>	<u>212,282</u>	<u>218,094</u>
Depreciation				
Balance b/fwd	1,943	1,004	16,441	19,388
Charge for the year	64	1,205	48,960	50,229
As at 31st March 2023	<u>2,007</u>	<u>2,209</u>	<u>65,401</u>	<u>69,617</u>
Net book value				
As at 31st March 2022	<u>255</u>	<u>503</u>	<u>3,560</u>	<u>4,318</u>
As at 31st March 2023	<u>191</u>	<u>1,405</u>	<u>146,881</u>	<u>148,478</u>

5. Debtors and Prepayments

	2023 £	2022 £
Analysis of debtors falling due within one year		
Trade debtors	30,362	19,996
HMRC VAT	922	
Accrued income	12,955	10,418
Prepayments	5,714	4,322
	<u>49,953</u>	<u>34,737</u>

6. Creditors and accruals

	2023 £	2022 £
Analysis of creditors falling due within one year		
HMRC VAT	-	1,375
Accruals	1,626	7,441
Trade Creditors	7,359	1,279
	<u>8,985</u>	<u>10,095</u>

7. Staff costs and emoluments

	2023 £	2022 £
Gross salaries and benefits	123,098	94,001
Employer's National Insurance	2,657	1,746
Employer's pension contributions	1,823	1,400
	<u>127,579</u>	<u>97,146</u>
Average number of employees (full time equivalent)	6.5	4
No employees received remuneration in excess of £60,000		
None of the trustees receive remuneration or other benefit from their work with the charity.		

8. Taxation

York Wheels Ltd is a registered charity and its primary activities are not subject to Corporation Tax.

9. Analysis of funds

9.1 Funds held.

Fund name	Type	Purpose and restrictions
York City Council D&R capital grant	Designated	To fund the purchase of two new D&R vehicles
Pavers	Designated	To contribute to the purchase of a wheelchair accessible vehicle

9.2 Movement of major funds

Fund name	Balance b/fwd	Incoming resources	Outgoing resources	Transfers	Balance c/fwd
Unrestricted funds					
General unrestricted funds	99,291	184,942	253,940	192,282	222,575
	<u>99,291</u>	<u>184,942</u>	<u>253,940</u>	<u>192,282</u>	<u>222,575</u>

Included within the unrestricted funds are cash reserves of £24,000 in accordance with the reserves policy.

Designated funds

York City Council D&R capital grant	-	192,628	346	(192,282)	-
Pavers	-	2,500	-	-	2,500
	<u>-</u>	<u>195,128</u>	<u>346</u>	<u>(192,282)</u>	<u>2,500</u>

Total Funds	99,291	380,070	254,286	-	225,075
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10. Net assets between funds

	Unrestricted Funds	Designated Funds	Total Funds
	£	£	£
Balances at 31st March 2023			
Fixed assets	148,478	-	148,478
Current assets	83,082	2,500	85,582
Current liabilities	(8,985)	-	(8,985)
	<u>222,575</u>	<u>2,500</u>	<u>225,075</u>
Balances at 31st March 2022			
Fixed assets	4,318	-	4,318
Current assets	105,068	-	105,068
Current liabilities	(10,095)	-	(10,095)
	<u>99,291</u>	<u>-</u>	<u>99,291</u>

11. Reconciliation of net movement in funds to net cash flow from operating activities

	2023	2022
	£	£
Net movement in funds	125,783	(3,834)
Adjustments for:		
Depreciation charges	50,229	1,774
Decrease/(increase) in debtors	(15,217)	(6,328)
Increase/(decrease) in creditors	(1,110)	2,522
Net cash provided by/(used in) operating activities	159,686	(5,866)

YORK WHEELS LIMITED

England & Wales - Charity number 1096926

Accounts

Company Registration Number

04448963

York Wheels Limited

A Company Charity Limited by Guarantee
Registered Charity Number 1096926

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the year ended 31st March 2022

York Wheels Limited
A Company Charity Limited by Guarantee

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YORK WHEELS LIMITED – Company Limited by Guarantee

Registered Charity No 1096926

Company Registration No 04448963

CHAIRMAN'S REPORT 1 April 2021 – 31 March 2022

Reference & Administrative Details:

Registered Office	York Hospital The Foyer Wigginton Road York YO31 8HE
Company Secretary	Mrs Janet Turpin
Independent Examiner	White Rose Accounting (Zillah Hopps)
Bankers	Lloyds TSB plc 2 Pavement York Y01 2NE
Chair	Mr Nigel Rhodes
Trustees	Mr Rob Atkinson Mr Ian Bainbridge - Treasurer Mr Richard Carberry Mr Tony Thompson – Deputy Chair Mr David Turpin Mr Shaun Lavery (from March 2021) Mr Steve Mortimer (from March 2021) Mrs Lynne Wilson - resigned March 2021 Mr Kevin Wilson (D&R rep) - resigned March 2021
Staff Representatives	Mrs Tracy Flannery – York Wheels
City of York Council Appointee	Cllr Derek Wann

Structure, Governance & Management

York Wheels and Dial & Ride are jointly known as York Wheels Limited and throughout this document will be referred to as York Wheels Limited.

York Wheels Limited is managed by a Board made up of representative from City of York Council, staff, volunteers and customers. All are Trustees of the Charity, apart from the staff representatives (paid staff are unable to vote).

As at April 2021 the Manager was responsible for 3 part time administrative assistants in the York Wheels' office, 3 full time mini bus drivers at Dial & Ride, plus 22 volunteer drivers for York Wheels. The Manager is line managed by the Chair and reports to the Board at monthly meetings

Objective

York Wheels Limited is a registered Charity and was set up in 1988 (as York Wheels, not then incorporated) to provide transport services for the benefit of the community. The service is aimed at people who have mobility problems who cannot afford other modes of transport. All customers must be York Residents to be able to use the charity (Charity No 1096926).

Aim

Our aim is to provide door to door transport for the elderly and people with disability / mobility problems within the greater York area who are unable to utilise public transport facilities.

Our aim is to be cost effective and reliable, and to provide good customer care that gives the customer the flexibility to travel at a fair price.

York Wheels

York Wheels Limited runs a volunteer car driver scheme offering a door to door service, where customers can book a car in advance as no same day bookings are undertaken. The charge made covers the out of pocket expenses of the volunteers and also includes a small booking fee donation (50p per journey + VAT). Fares are run in line with HMRC guidelines

Dial & Ride

The Dial & Ride part of the company offers a flexible door to door bus service using 4 vehicles, operated by 4 drivers (only 3 currently), taking customers to various locations around York. Aimed at elderly / disabled residents; the buses are equipped for people who have difficulty walking and for those who use wheelchairs. ALL drivers are fully trained and up to date with MIDAS courses been undertaken on a regular basis.

York Wheels & Dial & Ride after Covid

With COVID restrictions still being in force, Trustees met for their monthly meetings in April and May via Zoom. From June 2021 these meetings were transferred to the Board Room at York Hospital, where social distancing restrictions were still in place. Although the Board Room catered for 20 people, only 8 members were allowed to attend, with strict housekeeping rules in place.

The service of a new HR company (Peninsular) was purchased in December 2021 (which is online); and has offered new contracts for staff, including volunteer drivers, policies and handbooks.

York Wheels Limited operates a cashless service for both York Wheels and Dial & Ride

York Wheels

A member of staff retired which reduced the number of staff in the office. The furlough scheme was utilised once again until September.

York Wheels drivers took around 700 customers for their COVID injections; this was a great help financially and promotionally for the re-opening of the business.

COVID protocols have been followed including hygiene, and passengers being unable to travel in the front seats of drivers' cars.

Dial & Ride

D&R started April very quietly with a new COVID timetable running; the original service was being planned for the 10 May for 5 days per week under current government regulations, only 6 passengers on a bus was allowed to travel, with drivers being furloughed when not required.

All D&R drivers completed a refresher MIDAS course.

Following the agreement from City of York Council, new timetables have been required.

Fundraising

Due to the pandemic, fundraising has not been possible, although a fundraising event at St Crux has been booked for June 2022.

Contracts

A City of York Council Executive meeting was held on 18 November 2021 with York Wheels Limited being voted as the Charity to go forward with the D&R service and to have continued financial support from City of York Council.

The sum of £98K to operate D&R; £23K to cover YW (total £121K) per annum towards running costs, with an additional £15k concessionary fare top up and £10k (as a one off payment) was also allocated to promote the D&R service through marketing. A grant has also been awarded to the sum of £170K for the replacement of two of the council owned vehicles with a further application possible for replacement of the remaining vehicle owned by City of York Council

In February 2022 confirmation was received from City of York Council that 3 documents would be ready for signature; these were a Grant Funding Agreement, Revenue Funding Agreement and Basic Grant Funding for York Wheels.

Three further SLAs would follow; the Overnight Depot storage for the vehicles; a Maintenance contract and a BSOG sign off Agreement. Fuel cards would also be purchased as once the documents have been signed off as we are no longer able to fuel at the depot as is the current agreement.

York Wheels Limited – Going Forward

We are always seeking to recruit new drivers for York Wheels and Trustees on the Board.

We are still waiting for the SLA's with City of York Council to be finalised and signed off.

Nigel Rhodes
Chair
York Wheels Limited

Tony Thompson
Deputy Chair
York Wheels Limited

A handwritten signature in black ink, appearing to read 'a Thompson', written over a light blue horizontal line.

(Signed on behalf of Nigel Rhodes due to long term illness)

York Wheels Limited – Reserves Policy

The purpose of this policy is to ensure that the charity can meet its payroll and legal commitments enabling it to continue to function in the event that grants and other major payments are delayed for whatever reason. The reserves should also be available to meet any unusual and unpredicted costs. It is not intended to fund replacement mini-buses for Dial & Ride for which separate finance should be raised.

Historically the most critical period for cash flow is the first three months of the financial year, April to June. The Dial & Ride top ups are not received until July and payments and grants from CofYC are often delayed at the start of their financial year. BSOG is also often delayed at this time.

We therefore plan to hold cash reserves as at 31st March covering the following:

Three months wages at £12,000 per month = £36,000

One quarter's VAT payment averaging £3,000

Maximum Total Cash Reserves - £39,000

These reserves will be invested in a Bank Account which pays interest and allows access within 32 days.

Ian Bainbridge
Treasurer
31/03/2022

YORK WHEELS LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The directors, who also act as trustees for the charitable activities of York Wheels Limited, are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare accounts 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 year.

In preparing these accounts, the directors 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statement, and
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

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

York Wheels Limited
Independent Examiner's report to the trustees.

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below

Independent examiner's statement

In connection with my examination, no matter has come to my attention,

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the Charities Act have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Zillah Hopps FMAAT
White Rose Accounting
12th August 2022

York Wheels Limited
Statement of Financial Activities
for the year ended 31st March 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Incoming Resources					
From generated funds:					
Donations and grants	2.1	85,700	-	85,700	144,797
Charitable activities for generating funds	2.2	53,186	-	53,186	30,748
Other trading activities	2.3	487	-	487	261
Investment income	2.4	10	-	10	97
Total incoming resources		139,383	-	139,383	175,903
Resources Expended					
Investment costs	3.1	626	-	626	401
Charitable activities	3.2	144,190	-	144,190	131,980
Governance costs	3.3	513	-	513	513
Total Resources Expended		145,329	-	145,329	132,894
Net incoming/(outgoing) resources before transfers		(5,945)	-	(5,945)	43,009
Gross transfers between funds		-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		(5,945)	-	(5,945)	43,009
Other recognised gains/(losses)		2,112	-	2,112	-
Net movement in funds		(3,834)	-	(3,834)	43,009
Net income/(expenditure) for the year		(3,834)	-	(3,834)	43,009
Total funds brought forward		103,125	-	103,125	60,116
Total funds carried forward		99,291	-	99,291	103,125

York Wheels Limited
Balance Sheet
as at 31st March 2022

	Notes	2022 £	2021 £
Fixed Assets			
Tangible assets	4	4,318	6,092
Current assets			
Cash at bank and in hand		70,332	76,197
Debtors and prepayments	5	<u>34,737</u>	<u>28,408</u>
		105,068	104,606
Current liabilities			
Creditors and accruals	6	<u>10,095</u>	<u>7,573</u>
		10,095	7,573
Net current assets		94,973	97,033
Total assets less current liabilities		99,291	103,125
Net assets		<u><u>99,291</u></u>	<u><u>103,125</u></u>
Represented by Funds			
Unrestricted		99,291	103,125
Restricted		-	-
		<u><u>99,291</u></u>	<u><u>103,125</u></u>

The Trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors (Trustees) acknowledge their responsibilities for:

- i) ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- ii) preparing financial statements which give a true and fair view of the state of affairs of the company at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Trustees and signed on their behalf by:

Nigel Rhodes
(Chair)

2nd September 2022

Company Registration No. 04448963

Tony Thompson
Deputy Chair
York Wheels Limited



(Signed on behalf of Nigel Rhodes due to long term illness)

York Wheels Limited
Statement of Cash Flows
as at 31st March 2022

	Notes	2022 £	2021 £
Net cash provided by/(used in) operating activities	10	(5,866)	41,129
Cashflows from investing activities:			
Purchase of property, plant & equipment		-	(1,507)
Proceeds from the sale of investments		-	-
Net cash used in financing activities		<u>-</u>	<u>(1,507)</u>
Change in cash and cash equivalents in the year		(5,866)	39,621
Cash and cash equivalents at the start of the year		76,197	36,576
Total cash and cash equivalents at the end of the year		70,332	76,197
Analysis of cash and cash equivalents			
Cash at bank and in hand		<u>70,332</u>	<u>76,197</u>

York Wheels Limited
Notes to the accounts
for the year ended 31st March 2022

1. Accounting Policies

Basis of Preparation

The financial statements have been prepared in accordance with the Companies Act 2006, applicable accounting standards, and with the Statement of Recommended Practice (SORP) issued in March 2005.

Legal Status

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1. Its directors are its trustees and vice versa.

Funds Structure

Restricted funds are those subject to restrictions on their expenditure imposed by the donor or grantor
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Incoming Resources

All incoming resources, including gifts in kind, are recognised gross when they are capable of measurement with reasonable accuracy and when receivable in accordance with any funding agreement.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources

Governance Costs

Governance costs include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Depreciation

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £100. They are valued at cost or, if gifted, at the value to the charity on receipt, less depreciation. Depreciation is provided at rates to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Fixtures and fittings	-	25% reducing balance
IT equipment	-	33% straight line
Motor Vehicles	-	25% reducing balance

2. Incoming Resources	Unrestricted	Restricted	Total Funds 2022 £	Total Funds 2021 £
	Funds	Funds		
	2022	2022		
2.1 Donations and grants				
Local Authority grants	70,000	-	70,000	70,000
Covid-19 Job Retention Scheme & SSP	8,647	-	8,647	61,950
Other grants	3,242	-	3,242	3,242
GiftAid received	940	-	940	502
Donations	2,871	-	2,871	9,103
	<u>85,700</u>	<u>-</u>	<u>85,700</u>	<u>144,797</u>
2.2 Charitable Activities for Generating Funds				
Drivers' services	33,099	-	33,099	11,040
Dial & Ride	20,087	-	20,087	19,708
	<u>53,186</u>	<u>-</u>	<u>53,186</u>	<u>30,748</u>
2.3 Other Trading Activities				
Fundraising events	487	-	487	261
	<u>487</u>	<u>-</u>	<u>487</u>	<u>261</u>
2.4 Investment Income				
Bank Interest	10	-	10	97
	<u>10</u>	<u>-</u>	<u>10</u>	<u>97</u>
Total Incoming Resources	<u>139,383</u>	<u>-</u>	<u>139,383</u>	<u>175,903</u>
3. Resources Expended				
	Unrestricted	Restricted	Total Funds 2022 £	Total Funds 2021 £
	Funds	Funds		
	2022	2022		
3.1 Investment costs				
Bank charges and interest	626	-	626	401
	<u>626</u>	<u>-</u>	<u>626</u>	<u>401</u>
3.2 Charitable Activities				
Raising Funds				
Fundraising events costs	7	-	7	-
	<u>7</u>	<u>-</u>	<u>7</u>	<u>-</u>
Drivers' services				
Volunteer drivers	26,948	-	26,948	8,889
Other costs	-	-	-	-
	<u>26,948</u>	<u>-</u>	<u>26,948</u>	<u>8,889</u>
Dial & Ride				
Wages and salaries	44,343	-	44,343	52,574
Fuel	5,419	-	5,419	3,308
Other direct costs including PPE	1,768	-	1,768	4,352
	<u>51,530</u>	<u>-</u>	<u>51,530</u>	<u>60,233</u>
Admin wages and salaries	52,803	-	52,803	50,804
Website, advertising and recruitment	1,571	-	1,571	275
Administration costs	8,420	-	8,420	7,965
Administration PPE & clothing costs	165	-	165	1,321
Legal and professional fees	972	-	972	294
Depreciation	1,774	-	1,774	2,198
	<u>65,704</u>	<u>-</u>	<u>65,704</u>	<u>62,857</u>
3.3 Governance costs				
Independent Examiner's Fee	500	-	500	500
Statutory Filing fee	13	-	13	13
	<u>513</u>	<u>-</u>	<u>513</u>	<u>513</u>
Total Resources Expended	<u>145,329</u>	<u>-</u>	<u>145,329</u>	<u>132,894</u>

4. Tangible fixed assets and depreciation.

	Fixtures and fittings £	IT equipment £	Vehicles £	Total £
Cost				
Balance b/fwd	2,198	1,507	20,000	23,706
Additions	-	-	-	-
As at 31st March 2022	<u>2,198</u>	<u>1,507</u>	<u>20,000</u>	<u>23,706</u>
Depreciation				
Balance b/fwd	1,858	502	15,254	17,614
Charge for the year	85	502	1,187	1,774
As at 31st March 2022	<u>1,943</u>	<u>1,004</u>	<u>16,441</u>	<u>19,388</u>
Net book value				
As at 31st March 2021	<u>340</u>	<u>1,005</u>	<u>4,747</u>	<u>6,092</u>
As at 31st March 2022	<u>255</u>	<u>503</u>	<u>3,560</u>	<u>4,318</u>

5. Debtors and Prepayments

	2022 £	2021 £
Analysis of debtors falling due within one year		
Trade debtors	19,996	7,574
Salaries	-	37
Accrued income	10,418	16,887
Prepayments	4,322	3,909
	<u>34,737</u>	<u>28,408</u>

6. Creditors and accruals

	2022 £	2021 £
Analysis of creditors falling due within one year		
HMRC VAT	1,375	1,804
Accruals	7,441	4,329
Pension fund	-	-
Trade Creditors	1,279	1,440
	<u>10,095</u>	<u>7,573</u>

7. Staff costs and emoluments

	2022 £	2021 £
Gross salaries and benefits	94,001	101,571
Employer's National Insurance	1,746	562
Employer's pension contributions	1,400	1,244
	<u>97,146</u>	<u>103,377</u>
Average number of employees (full time equivalent)	4	10

No employees received remuneration in excess of £60,000

None of the trustees receive remuneration or other benefit from their work with the charity.

8. Analysis of funds

8.1 Movement of major funds

Fund name	Balance b/fwd	Incoming resources	Outgoing resources	Other gains*	Balance c/fwd
Unrestricted funds					
General unrestricted funds	103,125	139,383	145,329	2,112	99,291
	<u>103,125</u>	<u>139,383</u>	<u>145,329</u>	<u>2,112</u>	<u>99,291</u>

* gains due to an adjustment of incorrect historical VAT balance

Included within the unrestricted funds are cash reserves of £33,000 in accordance with the reserves policy.

Restricted funds

none

Total Funds	103,125	139,383	145,329	2,112	99,291
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9. Net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
Balances at 31st March 2022	£	£	£
Fixed assets	4,318	-	4,318
Current assets	105,068	-	105,068
Current liabilities	(10,095)	-	(10,095)
	<u>99,291</u>	<u>-</u>	<u>99,291</u>
Balances at 31st March 2021	£	£	£
Fixed assets	6,092	-	6,092
Current assets	104,606	-	104,606
Current liabilities	(7,573)	-	(7,573)
	<u>103,125</u>	<u>-</u>	<u>103,125</u>

10. Reconciliation of net movement in funds to net cash flow from operating activities

	2022	2021
	£	£
Net movement in funds	(3,834)	43,009
Adjustments for:		
Depreciation charges	1,774	2,198
Decrease/(increase) in debtors	(6,328)	2,143
Increase/(decrease) in creditors	2,522	(6,221)
Net cash provided by/(used in) operating activities	<u>(5,866)</u>	<u>41,129</u>

YORK WHEELS LIMITED

England & Wales - Charity number 1096926

Accounts

Company Registration Number

04448963

York Wheels Limited

A Company Charity Limited by Guarantee
Registered Charity Number 1096926

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the year ended 31st March 2021

York Wheels Limited
A Company Charity Limited by Guarantee

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YORK WHEELS LIMITED – Company Limited by Guarantee

Registered Charity No 1096926

Companies Register No 044448963

CHAIRMAN'S REPORT 2020 /2021

Reference & Administrative Details:

Registered Office	The Foyer York Teaching Hospital NHS Foundation Trust Wigginton Road York YO31 8HE
Company Secretary	Mrs Janet Turpin
Independent Examiner	White Rose Accounting (Zillah Hopps)
Bankers	Lloyds TSB plc 2 Pavement York YO1 2NE
Chair	Mr Nigel Rhodes
Trustees	Mr Rob Atkinson (from Dec 2020) Mr Ian Bainbridge - Treasurer Mr Richard Carberry Mr Tony Thompson – Deputy Chair Mr David Turpin Mrs Lynne Wilson (from Dec 2020) Mrs Pearl Huitson (resigned Sept 2020) Mr Shaun Lavery (resigned Sept 2020)
Staff Representatives	Mrs Tracy Flannery – York Wheels Mr Kevin Wilson – Dial & Ride
City of York Council Appointee	Cllr Derek Wann

Structure, Governance & Management

York Wheels and Dial & Ride are jointly known as York Wheels Limited and throughout this document will be referred to as York Wheels Limited.

York Wheels Limited is managed by a Board made up of representative from City of York Council, staff, volunteers and customers. All are Trustees of the Charity, apart from the staff representatives (paid staff are unable to vote).

As at March 2020 the Manager was responsible for 3 part time administrative assistants in the York Wheels' office, 2 full time and 1 part time minibuss drivers at Dial & Ride, plus 28 volunteer drivers for York Wheels. The Manager is line managed by the Chair and reports to the monthly meeting of the Board.

Objective

York Wheels Limited is a registered Charity and was set up in 1988 (as York Wheels, not then incorporated) to provide transport services for the benefit of the community. The service is aimed at people who have mobility problems who cannot afford other modes of transport. All customers must be York Residents to be able to use the charity (Charity No 1096926).

Aim

Our aim is to provide door-to-door transport for the elderly and people with disability/mobility problems within the greater York area who are unable to utilise public transport facilities.

Our aim is to be cost effective and reliable, and to provide good customer care that gives the customer the flexibility to travel at a fair price.

York Wheels

York Wheels Limited runs a volunteer car driver scheme offering a door-to-door service, where customers can book a car in advance as no same day bookings are undertaken. The charge made covers the out-of-pocket expenses of the volunteers and also includes a small booking fee donation (50p per journey + VAT). Fares are run in line with HMRC guidelines.

Dial & Ride

The Dial & Ride part of the company offers a flexible door-to-door bus service using 4 vehicles, operated by 3 drivers, taking customers to various locations around York. Aimed at elderly/disabled residents; the buses are equipped for people who have difficulty walking and for those who use wheelchairs. ALL drivers are fully trained and up to date with MIDAS courses being undertaken on a regular basis.

Covid 19

York Wheels & Dial & Ride

During the Covid 19 pandemic involvement by all representatives remained positive with Trustee meetings being held via Zoom.

York Wheels Limited is now operating a cashless service; an invoice system has also been implemented should customers be unable to use the card facilities.

The Covid 19 pandemic has meant York Wheels Limited (including both York Wheels and Dial & Ride) was closed from 29 March 2020. All York Wheels and Dial & Ride staff were put on furlough except for the Manager who was part furloughed; this was to enable her to keep abreast of changes. There were no voluntary drivers for York Wheels as the majority were elderly which meant most were self-isolating, plus one member of office staff who had been informed to shield.

During the pandemic Dial & Ride was utilised on a voluntary basis for GP appointments for people who were in isolation but were still required to attend appointments for leg ulcers/ diabetic checks and also for Cancer treatments at the Nuffield Hospital.

During the first lockdown, two members of office staff and the Manager volunteered to call clients who were registered on the database to ensure they had food and supplies and pointed them in the right direction to access these.

At the beginning of August 2020 all paid admin staff in York Wheels office (apart from the Manager and the person who was shielding) returned to work on a part time basis to cover the telephones. The office had extensive PPE work undertaken, desks being removed to allow for social distancing, sneeze screens erected, admin staff being provided with personal PPE bags; all having to wear masks whilst in York Hospital. All staff being briefed on PPE training and risk assessments undertaken.

A small number of York Wheels voluntary drivers returned mid-August (the majority of York Wheels drivers not being ready to return); these to provide essential appointments only (hairdressing and visiting friends not being viable due to Covid restrictions). York Wheels drivers were provided, each with a PPE pack per driver, with refills available from the office. These consisted of Covid face screens, face masks, gloves, hand sanitizer and wipes and plastic covering along the back seat of the driver's car, ensuring all measures of safety taken when attending to customers. Customers were only being allowed to travel in the back seat of the driver's car for both driver and customer safety.

Dial & Ride drivers returned mid-August; the number of customers per bus being reduced to 6 per bus to account for social distancing; masks worn at all times and hand sanitizers provided. The Dial & Ride service operated taking customers to the local supermarkets.

Customers' temperatures were taken before embarking on the bus, risk assessments were carried out and all drivers trained in Covid protocol.

From 1 October 2020 staff returned to the office, working 8am to 2pm between them; this equated to 50% of their normal hours with furlough topping up, along with York Wheels to approximately 80% which remained in place for 6 months. Dial & Ride drivers remained on ad hoc hours under the original furlough conditions.

From December 2020 York Wheels drivers started to take customers for their Covid injections at the Askham Bar Centre in York; drivers were provided with orange vests so that they stood out from taxi drivers. The final count of journeys for Covid vaccinations was 500. York Wheels drivers were granted quick access to the site to minimise journey times.

Fundraising

The pandemic has meant that all fundraising which had been arranged from March 2020, a Race Night, St Crux event and various book stalls had to be cancelled.

Market

Due to Covid 19 and many of the York Wheels drivers not returning, an advertisement for volunteer drivers for York Wheels was put in the Local Link magazine. Requests to older clients resulted in 7 new Covid drivers volunteering.

Contracts

City of York Council requested that the current SLA for York Wheels Limited be changed to standalone with no further support from City of York Council, as is currently under the Service Level Agreement (SLA). The Legal team at City of York Council requires York Wheels Limited not to be reliant on CofY Council, but to be reliant with day-to-day road and vehicle maintenance costs.

Due to the Covid 19 pandemic this discussion is still ongoing; therefore York Wheels Limited are currently operating under the old SLA and grant system of £K70 per year.

Plans for the future

These are reliant on the outcome from City of York Council decision.

The Chair
York Wheels Ltd
October 2021

York Wheels Limited – Reserves Policy

The purpose of this policy is to ensure that the charity can meet its payroll and legal commitments enabling it to continue to function in the event that grants and other major payments are delayed for whatever reason. The reserve should also be available to meet any unusual and unpredicted costs. It is not intended to fund replacement minibuses for Dial & Ride for which separate finance should be raised.

Historically the most critical period for cash flow is the first three months of the financial year, April to June. The Dial & Ride top ups are not received until July and payments and grants from CofY Council are often delayed at the start of their financial year. BSOG is also often delayed at this time.

We therefore plan to hold cash reserves as of 31st March covering the following;

Three months wages at £10,000 per month = £30,000

One quarter's VAT payment averaging £3,000

Maximum Total Cash Reserves - £33,000

These reserves will be invested in a Bank Account which pays interest and allows instant access.

YORK WHEELS LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The directors, who also act as trustees for the charitable activities of York Wheels Limited, are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare accounts 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 year.

In preparing these accounts, the directors 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statement, and
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

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

York Wheels Limited
Independent Examiner's report to the trustees.

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below

Independent examiner's statement

In connection with my examination, no matter has come to my attention,

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the Charities Act have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Zillah Hopps FMAAT
White Rose Accounting
21st September 2021

York Wheels Limited
Statement of Financial Activities
for the year ended 31st March 2021

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note	2021	2021	2021	2020
		£	£	£	£
Incoming Resources					
From generated funds:					
Donations and grants	2.1	144,797	-	144,797	76,747
Charitable activities for generating funds	2.2	30,748	-	30,748	109,314
Other trading activities	2.3	261	-	261	3,045
Investment income	2.4	97	-	97	181
Total incoming resources		175,903	-	175,903	189,287
Resources Expended					
Investment costs	3.1	401	-	401	554
Charitable activities	3.2	129,480	2,500	131,980	217,081
Governance costs	3.3	513	-	513	513
Total Resources Expended		130,394	2,500	132,894	218,148
Net incoming/(outgoing) resources before transfers		45,509	(2,500)	43,009	(28,861)
Gross transfers between funds		-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		45,509	(2,500)	43,009	(28,861)
Other recognised gains/(losses)		-	-	-	-
Net movement in funds		45,509	(2,500)	43,009	(28,861)
Net income/(expenditure) for the year		45,509	(2,500)	43,009	(28,861)
Total funds brought forward		57,616	2,500	60,116	88,977
Total funds carried forward		103,125	-	103,125	60,116

York Wheels Limited
Balance Sheet
as at 31st March 2021

	Notes	2021 £	2020 £
Fixed Assets			
Tangible assets	4	6,092	6,783
Current assets			
Cash at bank and in hand		76,197	36,576
Debtors and prepayments	5	<u>28,408</u>	<u>30,551</u>
		104,606	67,127
Current liabilities			
Creditors and accruals	6	<u>7,573</u>	<u>13,794</u>
		7,573	13,794
Net current assets		97,033	53,333
Total assets less current liabilities		103,125	60,116
Net assets		<u><u>103,125</u></u>	<u><u>60,116</u></u>
Represented by Funds			
Unrestricted		103,125	57,616
Restricted		<u>-</u>	<u>2,500</u>
		<u><u>103,125</u></u>	<u><u>60,116</u></u>

The Trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

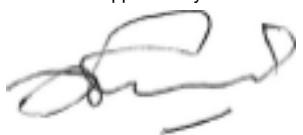
The directors (Trustees) acknowledge their responsibilities for:

- i) ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- ii) preparing financial statements which give a true and fair view of the state of affairs of the company at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Trustees and signed on their behalf by:

Nigel Rhodes
 (Chair)



Date..... 14 - 11 - 21

Company Registration No. 04448963

York Wheels Limited
Statement of Cash Flows
as at 31st March 2021

	Notes	2021 £	2020 £
Net cash provided by/(used in) operating activities	10	41,129	(23,973)
Cashflows from investing activities:			
Purchase of property, plant & equipment		(1,507)	-
Proceeds from the sale of investments		-	-
Net cash used in financing activities		(1,507)	-
Change in cash and cash equivalents in the year		39,621	(23,973)
Cash and cash equivalents at the start of the year		36,576	60,549
Total cash and cash equivalents at the end of the year		76,197	36,576
Analysis of cash and cash equivalents			
Cash at bank and in hand		<u>76,197</u>	<u>36,576</u>

York Wheels Limited
Notes to the accounts
for the year ended 31st March 2021

1. Accounting Policies

Basis of Preparation

The financial statements have been prepared in accordance with the Companies Act 2006, applicable accounting standards, and with the Statement of Recommended Practice (SORP) issued in March 2005.

Legal Status

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1. Its directors are its trustees and vice versa.

Funds Structure

Restricted funds are those subject to restrictions on their expenditure imposed by the donor or grantor
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Incoming Resources

All incoming resources, including gifts in kind, are recognised gross when they are capable of measurement with reasonable accuracy and when receivable in accordance with any funding agreement.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources

Governance Costs

Governance costs include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Depreciation

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £100. They are valued at cost or, if gifted, at the value to the charity on receipt, less depreciation. Depreciation is provided at rates to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Fixtures and fittings	-	25% reducing balance
IT equipment	-	33% straight line
Motor Vehicles	-	25% reducing balance

2. Incoming Resources	Unrestricted	Restricted	Total Funds 2021 £	Total Funds 2020 £
	Funds	Funds		
	2021 £	2021 £		
2.1 Donations and grants				
Local Authority grants	70,000	-	70,000	70,000
Covid-19 Job Retention Scheme	61,950	-	61,950	-
Other grants	3,242	-	3,242	3,242
GiftAid received	502	-	502	1,061
Donations	9,103	-	9,103	2,444
	<u>144,797</u>	<u>-</u>	<u>144,797</u>	<u>76,747</u>
2.2 Charitable Activities for Generating Funds				
Drivers' services	11,040	-	11,040	72,663
Dial & Ride	19,708	-	19,708	36,651
	<u>30,748</u>	<u>-</u>	<u>30,748</u>	<u>109,314</u>
2.3 Other Trading Activities				
Fundraising events	261	-	261	3,045
	<u>261</u>	<u>-</u>	<u>261</u>	<u>3,045</u>
2.4 Investment Income				
Bank Interest	97	-	97	181
	<u>97</u>	<u>-</u>	<u>97</u>	<u>181</u>
Total Incoming Resources	<u>175,903</u>	<u>-</u>	<u>175,903</u>	<u>189,287</u>
3. Resources Expended				
	Unrestricted	Restricted	Total Funds 2021 £	Total Funds 2020 £
	Funds	Funds		
	2021 £	2021 £		
Raising Funds				
Fundraising events costs	-	-	-	390
	<u>-</u>	<u>-</u>	<u>-</u>	<u>390</u>
3.1 Investment costs				
Bank charges and interest	401	-	401	554
	<u>401</u>	<u>-</u>	<u>401</u>	<u>554</u>
3.2 Charitable Activities				
Drivers' services				
Volunteer drivers	8,889	-	8,889	56,713
Other costs	-	-	-	-
	<u>8,889</u>	<u>-</u>	<u>8,889</u>	<u>56,713</u>
Dial & Ride				
Wages and salaries	52,574	-	52,574	74,804
Fuel	3,308	-	3,308	10,197
Other direct costs including PPE	4,352	-	4,352	2,677
	<u>60,233</u>	<u>-</u>	<u>60,233</u>	<u>87,678</u>
Admin wages and salaries	50,804	-	50,804	60,372
Website, advertising and recruitment	275	-	275	926
Administration costs	5,465	2,500	7,965	7,521
Administration PPE & clothing costs	1,321	-	1,321	-
Legal and professional fees	294	-	294	1,222
Depreciation	2,198	-	2,198	2,260
	<u>60,357</u>	<u>2,500</u>	<u>62,857</u>	<u>72,300</u>
3.3 Governance costs				
Independent Examiner's Fee	500	-	500	500
Statutory Filing fee	13	-	13	13
	<u>513</u>	<u>-</u>	<u>513</u>	<u>513</u>
Total Resources Expended	<u>130,394</u>	<u>2,500</u>	<u>132,894</u>	<u>218,148</u>

4. Tangible fixed assets and depreciation.

	Fixtures and fittings £	IT equipment £	Vehicles £	Total £
Cost				
Balance b/fwd	2,198	-	20,000	22,198
Additions	-	1,507	-	1,507
As at 31st March 2021	<u>2,198</u>	<u>1,507</u>	<u>20,000</u>	<u>23,706</u>
Depreciation				
Balance b/fwd	1,744	-	13,672	15,416
Charge for the year	114	502	1,582	2,198
As at 31st March 2021	<u>1,858</u>	<u>502</u>	<u>15,254</u>	<u>17,614</u>
Net book value				
As at 31st March 2020	454	-	6,329	6,783
As at 31st March 2021	<u>340</u>	<u>1,005</u>	<u>4,747</u>	<u>6,092</u>

5. Debtors and Prepayments

	2021 £	2020 £
Analysis of debtors falling due within one year		
Trade debtors	7,574	7,482
Salaries	37	-
Accrued income	16,887	19,212
Prepayments	3,909	3,857
	<u>28,408</u>	<u>30,551</u>

6. Creditors and accruals

	2021 £	2020 £
Analysis of creditors falling due within one year		
HMRC VAT	1,804	2,169
Accruals	4,329	11,277
Pension fund	-	283
Trade Creditors	1,440	65
	<u>7,573</u>	<u>13,794</u>

7. Staff costs and emoluments

	2021 £	2020 £
Gross salaries	101,571	130,030
Employer's National Insurance	562	3,392
Employer's pension contributions	1,244	1,753
	<u>103,377</u>	<u>135,176</u>
Average number of employees (full time equivalent)	10	10

No employees received remuneration in excess of £60,000

None of the trustees receive remuneration or other benefit from their work with the charity.

8. Analysis of funds

8.1 Funds held.

Fund name	Type	Purpose and restrictions
Shepherd Building SBG	Restricted	Towards the cost of computer/office equipment
Howden	Restricted	Towards the cost of office furniture
Yorkshire Building Society	Restricted	Towards a wheelchair and minibus step

8.2 Movement of major funds

Fund name	Balance b/fwd	Incoming resources	Outgoing resources	Transfers	Balance c/fwd
Unrestricted funds					
General unrestricted funds	57,616	175,903	130,394	-	103,125
	<u>57,616</u>	<u>175,903</u>	<u>130,394</u>	<u>-</u>	<u>103,125</u>

Included within the unrestricted funds are cash reserves of £33,000 in accordance with the reserves policy.

Restricted funds

Shepherd Building SBG	1,000	-	1,000	-	-
Howden	500	-	500	-	-
Yorkshire Building Society	1,000	-	1,000	-	-
	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>-</u>
Total Funds	<u>60,116</u>	<u>175,903</u>	<u>132,894</u>	<u>-</u>	<u>103,125</u>

9. Net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
Balances at 31st March 2021	£	£	£
Fixed assets	6,092	-	6,092
Current assets	104,606	-	104,606
Current liabilities	(7,573)	-	(7,573)
	<u>103,125</u>	<u>-</u>	<u>103,125</u>
Balances at 31st March 2020	£	£	£
Fixed assets	6,783	-	6,783
Current assets	64,627	2,500	67,127
Current liabilities	(13,794)	-	(13,794)
	<u>57,616</u>	<u>2,500</u>	<u>60,116</u>

10. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net movement in funds	43,009	(28,861)
Adjustments for:		
Depreciation charges	2,198	2,260
Decrease/(increase) in debtors	2,143	3,296
Increase/(decrease) in creditors	(6,221)	(668)
Net cash provided by/(used in) operating activities	<u>41,129</u>	<u>(23,973)</u>