

**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

**Contents**

	Page
Trustees' Report	3
Reserves Policy	7
Statement of Directors' Responsibilities	8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Statement of Cash Flows	12
Notes to the Financial Statements	13

**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 31<sup>st</sup> 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**

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>Incoming Resources</b>					
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
<b>Total incoming resources</b>		<b>175,903</b>	<b>-</b>	<b>175,903</b>	<b>189,287</b>
<b>Resources Expended</b>					
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
<b>Total Resources Expended</b>		<b>130,394</b>	<b>2,500</b>	<b>132,894</b>	<b>218,148</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>45,509</b>	<b>(2,500)</b>	<b>43,009</b>	<b>(28,861)</b>
<b>Gross transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		<b>45,509</b>	<b>(2,500)</b>	<b>43,009</b>	<b>(28,861)</b>
<b>Other recognised gains/(losses)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>45,509</b>	<b>(2,500)</b>	<b>43,009</b>	<b>(28,861)</b>
<b>Net income/(expenditure) for the year</b>		<b>45,509</b>	<b>(2,500)</b>	<b>43,009</b>	<b>(28,861)</b>
Total funds brought forward		<b>57,616</b>	<b>2,500</b>	<b>60,116</b>	<b>88,977</b>
<b>Total funds carried forward</b>		<b>103,125</b>	<b>-</b>	<b>103,125</b>	<b>60,116</b>

**York Wheels Limited**  
**Balance Sheet**  
**as at 31st March 2021**

	Notes	2021 £	2020 £
<b>Fixed Assets</b>			
Tangible assets	4	6,092	6,783
<b>Current assets</b>			
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
<b>Current liabilities</b>			
Creditors and accruals	6	<u>7,573</u>	<u>13,794</u>
		7,573	13,794
<b>Net current assets</b>		97,033	53,333
<b>Total assets less current liabilities</b>		103,125	60,116
<b>Net assets</b>		<u><u>103,125</u></u>	<u><u>60,116</u></u>
<b>Represented by Funds</b>			
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:

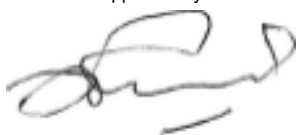
i) ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and

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..... 4 - 11 - 21

**Company Registration No. 04448963**

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

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

<b>2. Incoming Resources</b>	Unrestricted Funds 2021 £	Restricted Funds 2021 £	<b>Total Funds 2021 £</b>	Total Funds 2020 £
<b>2.1 Donations and grants</b>				
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>
<b>2.2 Charitable Activities for Generating Funds</b>				
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>
<b>2.3 Other Trading Activities</b>				
Fundraising events	261	-	261	3,045
	<u>261</u>	<u>-</u>	<u>261</u>	<u>3,045</u>
<b>2.4 Investment Income</b>				
Bank Interest	97	-	97	181
	<u>97</u>	<u>-</u>	<u>97</u>	<u>181</u>
<b>Total Incoming Resources</b>	<u><b>175,903</b></u>	<u><b>-</b></u>	<u><b>175,903</b></u>	<u><b>189,287</b></u>
<b>3. Resources Expended</b>	Unrestricted Funds 2021 £	Restricted Funds 2021 £	<b>Total Funds 2021 £</b>	Total Funds 2020 £
<b>Raising Funds</b>				
Fundraising events costs	-	-	-	390
	<u>-</u>	<u>-</u>	<u>-</u>	<u>390</u>
<b>3.1 Investment costs</b>				
Bank charges and interest	401	-	401	554
	<u>401</u>	<u>-</u>	<u>401</u>	<u>554</u>
<b>3.2 Charitable Activities</b>				
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>
<b>3.3 Governance costs</b>				
Independent Examiner's Fee	500	-	500	500
Statutory Filing fee	13	-	13	13
	<u>513</u>	<u>-</u>	<u>513</u>	<u>513</u>
<b>Total Resources Expended</b>	<u><b>130,394</b></u>	<u><b>2,500</b></u>	<u><b>132,894</b></u>	<u><b>218,148</b></u>

#### 4. Tangible fixed assets and depreciation.

	Fixtures and fittings £	IT equipment £	Vehicles £	Total £
<b>Cost</b>				
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>
<b>Depreciation</b>				
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>
<b>Net book value</b>				
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

Analysis of debtors falling due within one year	2021 £	2020 £
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

Analysis of creditors falling due within one year	2021 £	2020 £
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
<b>Unrestricted funds</b>					
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>
<b>Total Funds</b>	<b>60,116</b>	<b>175,903</b>	<b>132,894</b>	<b>-</b>	<b>103,125</b>

## 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)
<b>Adjustments for:</b>		
Depreciation charges	2,198	2,260
Decrease/(increase) in debtors	2,143	3,296
Increase/(decrease) in creditors	(6,221)	(668)
<b>Net cash provided by/(used in) operating activities</b>	<u><b>41,129</b></u>	<u><b>(23,973)</b></u>