

**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 YO1 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', with a large, stylized initial 'a'.

(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 31<sup>st</sup> 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 £
<b>Incoming Resources</b>					
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
<b>Total incoming resources</b>		<b>139,383</b>	<b>-</b>	<b>139,383</b>	<b>175,903</b>
<b>Resources Expended</b>					
Investment costs	3.1	626	-	626	401
Charitable activities	3.2	144,190	-	144,190	131,980
Governance costs	3.3	513	-	513	513
<b>Total Resources Expended</b>		<b>145,329</b>	<b>-</b>	<b>145,329</b>	<b>132,894</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>(5,945)</b>	<b>-</b>	<b>(5,945)</b>	<b>43,009</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>(5,945)</b>	<b>-</b>	<b>(5,945)</b>	<b>43,009</b>
<b>Other recognised gains/(losses)</b>		<b>2,112</b>	<b>-</b>	<b>2,112</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(3,834)</b>	<b>-</b>	<b>(3,834)</b>	<b>43,009</b>
<b>Net income/(expenditure) for the year</b>		<b>(3,834)</b>	<b>-</b>	<b>(3,834)</b>	<b>43,009</b>
Total funds brought forward		<b>103,125</b>	<b>-</b>	<b>103,125</b>	<b>60,116</b>
<b>Total funds carried forward</b>		<b>99,291</b>	<b>-</b>	<b>99,291</b>	<b>103,125</b>

**York Wheels Limited**  
**Balance Sheet**  
**as at 31st March 2022**

	Notes	2022 £	2021 £
<b>Fixed Assets</b>			
Tangible assets	4	4,318	6,092
<b>Current assets</b>			
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
<b>Current liabilities</b>			
Creditors and accruals	6	<u>10,095</u>	<u>7,573</u>
		10,095	7,573
<b>Net current assets</b>		94,973	97,033
<b>Total assets less current liabilities</b>		99,291	103,125
<b>Net assets</b>		<u><u>99,291</u></u>	<u><u>103,125</u></u>
<b>Represented by Funds</b>			
Unrestricted		99,291	103,125
Restricted		<u>-</u>	<u>-</u>
		<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**

	<b>Notes</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Net cash provided by/(used in) operating activities</b>	10	<b>(5,866)</b>	41,129
<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>-</b>	<b>(1,507)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>(5,866)</b>	39,621
Cash and cash equivalents at the start of the year		76,197	36,576
<b>Total cash and cash equivalents at the end of the year</b>		<b>70,332</b>	76,197
<b>Analysis of cash and cash equivalents</b>			
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

<b>2. Incoming Resources</b>	Unrestricted Funds 2022 £	Restricted Funds 2022 £	<b>Total Funds 2022 £</b>	Total Funds 2021 £
<b>2.1 Donations and grants</b>				
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>
<b>2.2 Charitable Activities for Generating Funds</b>				
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>
<b>2.3 Other Trading Activities</b>				
Fundraising events	487	-	487	261
	<u>487</u>	<u>-</u>	<u>487</u>	<u>261</u>
<b>2.4 Investment Income</b>				
Bank Interest	10	-	10	97
	<u>10</u>	<u>-</u>	<u>10</u>	<u>97</u>
<b>Total Incoming Resources</b>	<u><b>139,383</b></u>	<u><b>-</b></u>	<u><b>139,383</b></u>	<u><b>175,903</b></u>
<b>3. Resources Expended</b>				
<b>3.1 Investment costs</b>				
Bank charges and interest	626	-	626	401
	<u>626</u>	<u>-</u>	<u>626</u>	<u>401</u>
<b>3.2 Charitable Activities</b>				
<b>Raising Funds</b>				
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>
<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>145,329</b></u>	<u><b>-</b></u>	<u><b>145,329</b></u>	<u><b>132,894</b></u>

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

	Fixtures and fittings £	IT equipment £	Vehicles £	Total £
<b>Cost</b>				
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>
<b>Depreciation</b>				
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>
<b>Net book value</b>				
As at 31st March 2021	340	1,005	4,747	6,092
As at 31st March 2022	<u>255</u>	<u>503</u>	<u>3,560</u>	<u>4,318</u>

#### 5. Debtors and Prepayments

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

#### 6. Creditors and accruals

Analysis of creditors falling due within one year	2022 £	2021 £
HMRC VAT	1,375	1,804
Accruals	7,441	4,329
Pension fund	-	-
Trade Creditors	<u>1,279</u>	<u>1,440</u>
	<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	<u>1,400</u>	<u>1,244</u>
	<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
<b>Unrestricted funds</b>					
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

<b>Total Funds</b>	<b>103,125</b>	<b>139,383</b>	<b>145,329</b>	<b>2,112</b>	<b>99,291</b>
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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
<b>Adjustments for:</b>		
Depreciation charges	1,774	2,198
Decrease/(increase) in debtors	(6,328)	2,143
Increase/(decrease) in creditors	2,522	(6,221)
<b>Net cash provided by/(used in) operating activities</b>	<u><b>(5,866)</b></u>	<u><b>41,129</b></u>