

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>
		<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 Funds 2023 £	Designated Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
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 Funds 2023 £	Designated Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
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	<u>5,714</u>	<u>4,322</u>
	<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	<u>7,359</u>	<u>1,279</u>
	<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	<u>1,823</u>	<u>1,400</u>
	<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	<u>159,686</u>	<u>(5,866)</u>