

**REGISTERED COMPANY NUMBER: 06288610**  
**REGISTERED CHARITY NUMBER: 1120905**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS**

**For The Year Ended 31 March 2018**

**For**

**WHEELS FOR WELLBEING**

**WHEELS FOR WELLBEING**

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for the Year Ended 31 March 2018**

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## WHEELS FOR WELLBEING

### Report of the Trustees for the year ended 31 March 2018

The Trustees present their report and the independent examination of their accounts for the year ended 31 March 2018.

#### Reference and Administrative Information

Charity Name: Wheels for Wellbeing

Charity registration number: 1120905

Company registration number: 06288610

Registered Office and operational address:

336 Brixton Road  
London  
SW9 7AA

#### Management Committee

|                 |                     |
|-----------------|---------------------|
| Lucy Swanson    | Chair               |
| Judy Fink       | Vice-Chair          |
| David Strong    | Treasurer           |
| Mai-Ling Savage | Secretary           |
| Nicki Parry     |                     |
| Anthony Fincham |                     |
| Kevin Hickman   |                     |
| Chris Park      |                     |
| Rick Rodgers    | (resigned 12.12.17) |
| Kamran Mallick  | (elected 12.12.17)  |

#### Company Secretary

Isabelle Clement

#### Director

Isabelle Clement

#### Accountants

Hilary Adams Ltd, Chartered Accountants, 158 High Street  
Herne Bay, Kent, CT6 5NP

#### Bankers

HSBC, 512 Brixton Road, London SW9 8ER

#### Structure, Governance and Management

##### Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 21 June 2007 and registered as a charity on 19 September 2007.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

## **WHEELS FOR WELLBEING**

### **Report of the Trustees for the year ended 31 March 2018**

#### **Organisational Structure**

The Management Committee currently consists of nine members who meet every 6 to 8 weeks to direct the work of the organisation at a strategic and policy level. They also receive regular reports on financial matters and service performance.

Day to day responsibility for the operation of the charity is delegated to the Director. She is responsible for the delivery of the organisation's services and their performance, the development of new service areas, and external strategic partnership working. This includes financial and staff management as well as fundraising. The Director also acts as Company Secretary.

#### **Recruitment and Appointment of new trustees**

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, at the second and subsequent annual general meetings one-third of the Directors must retire from office. Officers are elected by the Directors at their first meeting following the AGM. Regular trustee skills audits are carried out to identify the resources available within the Committee and gaps are addressed through training and by seeking new members with the requisite experience.

#### **Trustee Induction and Training**

All new trustees receive an introductory pack containing key documents related to the charity's governance and financial position which includes information from the Charity Commission on their roles and responsibilities. They attend an induction session with the Director to discuss the charity's services in more detail and, subsequently, further induction training is provided in respect of any specific roles and responsibilities which they make take on. Training needs are also identified through discussion with individual trustees and these are addressed both through internal support from staff and fellow trustees and accessing external training opportunities.

#### **Related Parties**

The charity is an independent organisation with no parent body.

It works in partnership with large numbers of voluntary, public and private bodies

It coordinates a London-wide network of Inclusive Cycling providers (the Cycling for All Network) and is co-founder of the Beyond The Bicycle Coalition (a group which seeks to represent the common needs of users of non-standard cycles e.g. handcycles, e-cycles, cargobikes) in London and eventually nationally - including, but not limited to, disabled, cargo, freight and family cyclists

#### **Objectives and Activities**

The company is a charity whose objects are to promote community participation in healthy recreation and sport through cycling. It does this in London and surrounding areas by supporting disabled people to cycle, so increasing their participation in society and enabling social inclusion. It supports people of all abilities and ages to adopt healthier lifestyles in order to improve their quality of life. It also campaigns for better recognition of the needs of disabled cyclists.

To achieve these objects, the charity's principal activities are the provision of:

- Regular sessions for people with mobility or other impairments or who lack road safety awareness and who would benefit from cycles such as recumbents, hand cycles, trikes and side by side tandems
- Regular sessions for people who want to benefit from exercising on cycles away from the road
- Cycling clubs for disabled children and their families
- Away-from-the-road training including bike maintenance classes, map reading and road safety sessions
- Strategic and partnership working with statutory bodies, consultants, engineers, cycling advocacy groups and cycle related businesses with the aim of ensuring the cycling environment and market are welcoming to disabled people who cycle

Trustees keep these objectives under review to ensure that they continue to meet the public benefit test.

## WHEELS FOR WELLBEING

### Report of the Trustees for the year ended 31 March 2018

#### How our activities deliver public benefit

In ensuring that the charity's activities undertaken in meeting its objectives have been carried out for the public benefit the trustees have had regard to the Charity Commission's guidance in this area.

In reviewing the charity's performance and in planning its future activities, the trustees consider the impact of each intervention, both in terms of outputs and outcomes for individual service users and in influencing cycling conditions for all disabled people in the UK (whether they come directly into contact with our services or not). They are satisfied that all the services delivered are consistent with, and contribute to, the charity's objectives.

#### Risk Management

The Management Committee is mindful of the risks to which the charity is currently exposed due to a lack of long term funding streams for our cycling activities and core costs.

A fundraising strategy is in place. We created a Fundraising Development Officer, in June 2014. Since then, we have been successful in diversifying our income streams (increasing individual donations and corporate donations in particular).

We continue to focus on raising our profile and developing relationships with potential donors, whether individuals or the corporate sector. We will also aim to maintain and build on links with the statutory sector in the hope that, when the current difficult economic period passes, we will be in a position to benefit from opportunities for service development which may become available.

Systems of internal control are robust and these include an annual budget approved by the trustees and regular reporting of financial results and variances from budget and clear arrangements for authorisation and delegation of decisions on expenditure. All relevant policies and procedures have been implemented and are kept under regular review.

#### *Achievements and Performance*

In reviewing the charity's performance, the trustees consider the impact of its services in terms of outcomes for participants and in influencing the provision which other agencies make for disabled cyclists. They are satisfied that all the services delivered are consistent with, and contribute to, the charity's objectives. Activities are designed to extend opportunities and increase social inclusion for disabled people in Lambeth, Southwark, Croydon, Lewisham and other areas in which the charity may operate, including those in which we have worked with partner organisations through our Cycling for All project, in order to extend the successful model of inclusive cycling which the charity has pioneered. The section on achievements which follows summarises how the charity's services deliver benefits and the number of beneficiaries.

The Director and her team have spent the year furthering our charitable purposes for the public benefit as follows:

#### Celebrating ten years:

The charity reached its tenth anniversary in September 2017 and decided to mark this significant milestone in two ways:

1. Birthday parties at each of our cycling sessions in September 2017, to celebrate our unique cycling community and the major impact we have had on people's lives.
2. A national conference at City Hall, in November 2017, to celebrate the impact we have had on the understanding of cycling across the UK and to launch the first ever Guide to Inclusive Cycling.

#### Inclusive cycling sessions:

During 2017/18, our inclusive cycling sessions provided opportunities for physical activity to 1,369 participants, most of whom have few or no alternative ways of being physically active. Cycling is non weight-bearing and can be experienced solo or in tandem, on a variety of different cycles, sometimes with additional adaptations. It provides the experience of movement and speed to everyone, from the very young to the very old and from people simply lacking confidence through to people with very complex impairments.

## WHEELS FOR WELLBEING

### Report of the Trustees for the year ended 31 March 2018

This was achieved through running

1. Drop-in sessions: 208 regular sessions at the charity's three venues. These sessions are open to all, regardless of age or impairment, on a drop-in basis, at venues away from roads and traffic.

Cycling for All in Croydon

Our Croydon hub ran 117 sessions.

Cycling for All at the Herne Hill Velodrome in Dulwich:

At our Southwark based hub we ran 41 sessions.

Cycling for All in Lewisham (at the Ladywell Centre)

The Lewisham hub ran 50 sessions.

2. The charity also ran 156 additional, bespoke sessions for groups and organisations (some at one of our three hubs and some at alternative venues and events).

These additional sessions were funded through a variety of programmes:

#### Lambeth Short Breaks for Disabled Children:

The charity was successful in tendering for a two years contract to provide inclusive cycling opportunities for Disabled children in Lambeth.

We ran 18 sessions over the year, specifically for Lambeth-based Disabled children (a mix of lunch-time and after-school cycling clubs at Aurora School, sessions in partnership with Disability Sports Coach at Brixton Recreational Centre and open sessions at a variety of venues). These sessions saw 115 Disabled cyclists with family members, support workers and others. This provided not only fun and healthy activities for the young Disabled people of Lambeth but also fully inclusive sporting opportunities for their parents/carers and siblings to do together. These are also very valuable networking opportunities for parents/carers of Disabled children.

#### Sessions funded via Lambeth Get Out Get Active programme (GOGA):

We ran 13 sessions over the year for Michael Tippett, Turney and Livity SEND Schools and a session for TOPAZ Social Work Community. These sessions saw 125 Disabled cyclists with family members, support workers and others.

#### Cycling for All programme, funded by Sports England (from its Inclusive Sport programme):

April 2017 the charity was awarded a fourth and final year of funding to restart its London-wide Cycling for All partnership project (the original project had ran between May 2013 and April 2016). Wheels for Wellbeing was lead partner. Delivery partners were Wheels for Wellbeing, Ecolocal, Bikeworks and Pedal Power.

The Cycling for All project's aims were to increase the awareness, London-wide, of the fact that Disabled people can and do cycle, and to increase the capacity of inclusive cycling hubs to reach new people, including through developing new hubs and new partnerships. It provided support to each of the delivery partners to run one additional, drop-in session per week at their existing sites. In this final year, partners delivered 51 off-site cycling discovery sessions across London. Each session was ran in partnership with a different organisation (a mix of day centres, disability clubs, refugee support groups etc.). Altogether, in 2017/18, this project reached 1,148 new participants.

Across the four years, 18,000+ Disabled people were enabled to discover or rediscover cycling thanks to this project.

#### Projects funded through Cycling Grants London (TfL funding, administered by Groundwork):

Year 1 grants: In November 2017 WfW was awarded two new CGL grants, to provide Kids on Wheels sessions for Disabled young people in Southwark and in Croydon.

2nd year grants: WfW developed cycling sessions specifically for people with dementia in partnership with the Ladywell Centre Specialist Dementia support service. We engaged the young people who attend the Pupil Referral Unit next to our hub into volunteering and supporting the older people cycle on side-by-side tandems. This project was awarded CGL's "Added Value Award" as a result of this unusual and highly successful, three way partnership working.

## WHEELS FOR WELLBEING

### Report of the Trustees for the year ended 31 March 2018

3rd year grants: WfW continued to develop and coordinate tandem riding opportunities for people with sight loss around London, training tandem pilots and coordinating led rides. The charity continued to organise inclusive led rides and Kids on Wheels sessions in Lewisham.

#### Wheels for Change:

During 2017/18, "Wheels for Change", our Campaigns & Policy project, funded by Comic Relief's Fairer Society fund entered its second year. This project aims to support Disabled cyclists to develop their own voice in the fight for cycling equality. It also aims to provide platforms for Disabled people to influence manifestos, policy and infrastructure. Through this project we work to ensure that those that have previously discriminated against Disabled cyclists no longer ignore the needs of this community. In May 2016 the charity recruited its first ever Campaigns and Policy Officer. Building on a very successful first year, this project is proving extremely successful in growing the voice and influence of Disabled cyclists over political and campaigning discourse around cycling. In particular, we have produced the first ever Guide to Inclusive Cycling, which has become a resource for professionals in the field of cycling, campaigners and politicians alike, across the UK and beyond.

#### Strategic and partnership working

Partnership working is central to our work. WfW's sessions were attended by 77 different external voluntary, statutory or commercial organisations whose clients were able to access regular cycling opportunities. 53% of WfW cyclists attended with the support of an external organisation this reporting year.

The charity has stepped up its work to improve its visibility to key cycling organisations both London-wide and nationally and with a range of local statutory and third sector organisations working with Disabled people. During 2017/18 it has continue to grow as the recognised voice of Disabled cyclists across the cycling world.

Wheels for Wellbeing has continued to engage Sustrans, British Cycling and Cycling UK with the aim of helping these national cycling organisations to better understand and reach Disabled cyclists and potential cyclists. The Charity has also continued to work with the London Cycling Campaign.

The charity continues to be a member of Lambeth's, Croydon's, Southwark's and Lewisham's Health and Social Care Voluntary Sector Forums as well as of other disability, transport and sports groups at borough levels. We continue to work with London Sport, Inclusion London, Transport for All etc. Wheels for Wellbeing is a valued partner on Southwark's and on Croydon's Strategic Cycling Forums. We also work collaboratively with a number of Lambeth disability charities which are based, like Wheels for Wellbeing, at We are 336, Lambeth's Disability Hub.

With renewed funding, for one year, from Sport England, the charity was able to re-start the "Cycling for All (London-wide)" partnership project with the three other main inclusive cycling providers across the capital (Ecolocal, Bikeworks & Pedal Power).

#### Staff and Volunteers:

##### Core functions

During 2017/18, overall management of the organisation (Staffing, Finances, Governance etc) was overseen by our Director, Isabelle Clement.

The charity continued to fund a post of Fundraising Development Officer from reserves, in order to support the Director in the implementation of the organisation's fundraising strategy. Alice Chamberlain continued in post until November 2017 (when she moved to work in a larger organisation) and built new and successful corporate and individual relationships, leading to a record year in donations levels. She also supported the Director in growing the number of grants received from smaller Trusts and Foundations.

## WHEELS FOR WELLBEING

### Report of the Trustees for the year ended 31 March 2018

#### Cycling Sessions:

The charity has a Session Manager for each of its Inclusive Cycling Sessions. They line manage all of our Cycling Instructors and volunteers.

#### Volunteers

All aspects of Wheels for Wellbeing's work rely heavily on the support of volunteers. This year we had the support of over 40 individual volunteers. Between them, they provided over 2,500 hours of their time. Roles included supporting our regular inclusive cycling sessions through a mixture of meeting and greeting, providing on-track support to participants, helping set up and clear up our cycle sessions and providing refreshments. Volunteer tandem pilots ensured we were able to develop led rides for people with sight loss.

Volunteers also represented Wheels for Wellbeing at external events, helped at our national conference, helped promote WfW's work and fundraised to ensure our work can continue. Disabled cyclists donated their time to help shape our policy and campaign work.

#### Financial Review

Overall, incoming resources were £384,905 (2017: £268,493), and total expenditure was £330,912 (2017: £259,157). The Charity had a surplus of £53,993 (2017 £9,336).

#### Principal Funding Sources:

Main sources of funding during this year have been:

- One year grant from Sport England's Inclusive Sport fund (for "Cycling for All – London")
- Year two of a three year grant from Comic Relief (for "Wheels for Change");
- Year three of a four year grant from Lewisham Council (for weekly drop-in session at the Ladywell Centre plus outreach sessions)
- Year one of a two year contract from Lambeth Council for running cycling activities for Disabled children (from their Short Breaks for Disabled Children budget)

#### Other funders & donors during 2017/18 included:

- TfL's Cycling Grants London (via Groundworks) for six projects: "Kids on Wheels" x 3: (Lewisham Year 3 of 3; Southwark (Year 1 of 1) and Croydon (Year 1 of 1) , "Inclusive Led Rides" (Year 3 of 3), "Cycles Made for Two" (Year 3 of 3) and "Cycling Down Memory Lane" (year 2 of 3).
- The Peter Minet Trust (towards the costs of running our weekly drop-in session in Herne Hill)
- London Marathon Charitable Trust (to refresh our aging fleet of cycles at Croydon Arena)
- Florian Charitable Trust (unrestricted)
- Croydon Community Fund (for cycling sessions as part of the Croydon Natural Health Service partnership)
- Co-op Local Community Fund (towards the costs of running our weekly drop-in sessions in Croydon)
- Boshier-Hinton Foundation (towards the costs of running our weekly drop-in session on Saturdays in Croydon)
- Penge Cycling Club made us their affiliated charity (unrestricted)
- Ripley Road Section Veteran Cycling Club (donation of a tandem)
- Ravensbourne Rotary club (towards getting more Disabled children cycling in Lewisham)

#### Income from charitable activities

The charity also raises funds through:

- Charging participants a contribution towards the costs of running sessions, of £5 per Disabled cyclist per session
- Selling bespoke cycling sessions to individuals or groups/organisations
- Consultancy work
- Cycle Hire



Report of the Trustees

for the year ended 31 March 2018

Corporate Donors during 2017/18:

We have been very grateful for an increasing amount of businesses for their donations:

- Westleton Drake (Charity Event - unrestricted)
- GAM (Charity Event - unrestricted)
- Brooks Macdonald (Charity Event - unrestricted)
- Sainsbury's Purley Way (Croydon) (Local Charity of the Year - unrestricted)
- Sainsbury's Herne Hill (Local Charity of the Year - unrestricted)
- The Coop (towards the costs of running our weekly drop-in sessions at Croydon)
- Peddle My Wheels ongoing (associated charity - unrestricted)
- Reggie Bike (currently in talks about a future partnership)
- Circus Starr (tickets)

Individual donors:

Wheels for Wellbeing's work has also been significantly supported by growing levels of donations from individuals. This included donations from cycling challenges. We were overwhelmed by the generosity of the families and friends of Barry Covington, who very sadly passed away in September 2017 during a sportive. Barry was a member of Penge Cycle Club and the club have since made Wheels for Wellbeing their affiliated charity. We were supported by the South Norwood Community Festival again during the year. We are very grateful indeed to each and every donor for what they have contributed to Wheels for Wellbeing.

Investment Policy

The Management Committee keeps this issue under review. The status of the company means that it has been possible to hold some funds in an interest-bearing bank deposit account, in order to maximise income without compromising operational commitments.

Reserves Policy

The Trustees' priorities are to protect the services we deliver to our client groups and to enable the charity to comply with requirements under employment legislation in the event of significant unplanned reductions in funding. The Trustees have considered the level of reserves which are needed to enable the charity to manage areas of identified risk and to invest in projects which will enhance its work and help position the charity favourably in relation to new funding opportunities.

It is the Trustees' current policy to seek to maintain unrestricted funds sufficient to enable the company to operate for a period of a minimum of 6 months with an optimum target of one year.

**Plans for Future Periods**

Looking ahead to 2018/19:

Strategically, the charity is concentrating on two main objectives:

- To bring cycling to increasing numbers of Disabled people at its existing three venues in South London. In particular it is aiming to reach increasing numbers of Disabled children.
- To continue to develop its capacity to be the voice of Disabled cyclists and to bring about improvements in the accessibility of cycling infrastructure and facilities in London and across the UK.

Financially, the charity is entering a year where a number of grants either have ended or will be ending in 2019/20. It took a number of months to recruit a new Fundraising Development Officer, which resulted in a slowdown in Trust and Foundation applications. Julian Black joined Wheels for Wellbeing at the beginning of April 2018 and is pushing forward an extensive plan of small and medium size grants applications which are already starting to bring successes. The organisation is starting to be recognised for its unique expertise and is increasingly being commissioned to carry out pieces of consultancy work and deliver training.

## WHEELS FOR WELLBEING

### Report of the Trustees for the year ended 31 March 2018

#### Responsibilities of the Management Committee

The members are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the members to prepare financial statements for each financial year. Under that law the members have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing these financial statements, the members are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. 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

#### Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 2.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Approved by the Management Committee on

2018 and signed on its behalf by:

David Strong  
Treasurer

WHEELS FOR WELLBEING

STATEMENT OF FINANCIAL ACTIVITIES  
(including Income and Expenditure Account)  
for the Year Ended 31 March 2018

|   | Notes | Unrestricted<br>Funds<br>2018<br>£ | Restricted<br>Funds<br>2018<br>£ | Total<br>Funds<br>2018<br>£ | Total<br>Funds<br>2017<br>£ |
|---|-------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Incoming resources:</b>  |       |                                    |                                  |                             |                             |
| <b>Voluntary income:</b>  |       |                                    |                                  |                             |                             |
| Donations & grants  | 4     | 69,213                             | 247,116                          | 316,329                     | 191,958                     |
| <b>Activities for generating funds:</b>   |       |                                    |                                  |                             |                             |
| Investment income   | 5     | 152                                | -                                | 152                         | 172                         |
| <b>Incoming resources from charitable activities:</b>                                 |       |                                    |                                  |                             |                             |
| Participant charges   |       | 29,571                             | -                                | 29,571                      | 36,796                      |
| Extra sessions  |       | 29,450                             | -                                | 29,450                      | 28,900                      |
| Consultancy   |       | 3,901                              | -                                | 3,901                       | 10,667                      |
| Other income  |       | 5,502                              | -                                | 5,502                       | -                           |
| <b>Total incoming resources</b>   |       | <b>137,789</b>                     | <b>247,116</b>                   | <b>384,905</b>              | <b>268,493</b>              |
| <b>Resources expended</b>   |       |                                    |                                  |                             |                             |
| <b>Costs of generating funds:</b>   |       |                                    |                                  |                             |                             |
| Costs of generating voluntary income  |       | 551                                | -                                | 551                         | 3,792                       |
| Charitable activities   |       | 66,305                             | 264,056                          | 330,361                     | 255,365                     |
| <b>Total resources expended</b>   | 3     | <b>66,856</b>                      | <b>264,056</b>                   | <b>330,912</b>              | <b>259,157</b>              |
| <b>STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES</b>                                 |       |                                    |                                  |                             |                             |
| <b>Net incoming resources before other recognised gains (net income for the year)</b> |       |                                    |                                  |                             |                             |
|   |       | 70,933                             | (16,940)                         | 53,993                      | 9,336                       |
| <b>Fund transfers</b>   |       |                                    |                                  |                             |                             |
|   |       | 19,299                             | (19,299)                         | -                           | -                           |
| <b>Other recognised gains</b>   |       |                                    |                                  |                             |                             |
| Gain on revaluation of investments  |       | -                                  | -                                | -                           | -                           |
| <b>Net movement in funds</b>  |       | <b>90,232</b>                      | <b>(36,239)</b>                  | <b>53,993</b>               | <b>9,336</b>                |
| <b>Total funds brought forward</b>  |       | <b>256,989</b>                     | <b>60,722</b>                    | <b>317,711</b>              | <b>308,375</b>              |
| <b>Total funds carried forward</b>  | 13    | <b>347,221</b>                     | <b>24,483</b>                    | <b>371,704</b>              | <b>317,711</b>              |

Movements in funds are disclosed in Note 13 to the financial statements.

The notes form part of these financial statements

WHEELS FOR WELLBEING (REGISTERED NUMBER: 06288610)

STATEMENT OF FINANCIAL POSITION  
31 March 2018

|  | Notes | 31.3.18        |                | 31.3.17        |                |
|--|-------|----------------|----------------|----------------|----------------|
|  |       | £              | £              | £              | £              |
| <b>FIXED ASSETS</b>                          |       |                |                |                |                |
| Tangible assets                              | 10    |                | -              |                | -              |
| <b>CURRENT ASSETS</b>                        |       |                |                |                |                |
| Debtors                                      | 11    | 25,610         |                | 9,315          |                |
| Cash at bank                                 |       | <u>355,424</u> |                | <u>313,490</u> |                |
|  |       | 381,034        |                | 322,805        |                |
| <b>CREDITORS</b>                             |       |                |                |                |                |
| Amounts falling due within one year          | 12    | <u>9,330</u>   |                | <u>5,094</u>   |                |
| <b>NET CURRENT ASSETS</b>                    |       |                | <u>371,704</u> |                | <u>317,711</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                | <u>371,704</u> |                | <u>317,711</u> |
| <b>RESERVES</b>                              |       |                |                |                |                |
| Restricted funds                             |       |                | 24,483         |                | 60,722         |
| Income and expenditure account               | 13    |                | <u>347,221</u> |                | <u>256,989</u> |
|  |       |                | <u>371,704</u> |                | <u>317,711</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit 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 provisions of Financial Reporting Standard 10 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The financial statements were approved by the Board of Directors on ..... and were signed on its behalf by:

.....  
Director

The notes form part of these financial statements

## WHEELS FOR WELLBEING

### NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2018

#### 1. STATUTORY INFORMATION

Wheels for Wellbeing is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

#### 2. ACCOUNTING POLICIES

##### Accounting convention

These financial statements have been prepared in accordance with the provisions of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### Financial Reporting Standard Number 1

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

##### Turnover

Turnover represents grants, donations and participants charges received.

##### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 33% & 20% on cost

A separate depreciation reserve is kept to reduce the assets to nil as the assets are funded in year 1 on any grant application. An adjustment is made every year between the reserve and the depreciation account.

##### Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

##### Incoming resources

- All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:
- Grants are recognised when receivable;
- Investment income is included when receivable;
- Gifts in kind are capitalised at estimated value and written off to reserves over 5 years.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with both the costs of attracting the income and those of providing the facilities to generate the income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

WHEELS FOR WELLBEING

NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31 March 2018

3 Total Resources Expended

|   | Basis of allocation | Unrestricted  | Birthday Celebration | London Cycling Grants | Lewissham Cycling for All | Wheels of Change | London Marathon | London Cycling for All | Get Out Get Active | 2018 Total     | 2017 Total     |
|---|---------------------|---------------|----------------------|-----------------------|---------------------------|------------------|-----------------|------------------------|--------------------|----------------|----------------|
|   |                     | £             | £                    | £                     | £                         | £                | £               | £                      | £                  | £              | £              |
| <b>Costs directly allocated to activities</b> |                     |               |                      |                       |                           |                  |                 |                        |                    |                |                |
| Staff costs                                   | Direct              | 32,008        |                      |                       |                           |                  |                 |                        |                    | 32,008         | 72,806         |
| Activity costs                                | Direct              | 29,696        | 8,840                | 16,583                | 16,906                    | 33,484           | 110             | 135,554                | 4,849              | 246,021        | 143,009        |
| Accounts fees                                 | Direct              | 200           |                      | 150                   | 150                       | 150              |                 | 500                    | 50                 | 1,200          | 1,200          |
| Meeting costs                                 | Direct              | 24            |                      |                       |                           |                  |                 |                        |                    | 24             | 106            |
| Training                                      | Direct              | 788           |                      |                       | 126                       | 900              |                 |                        |                    | 1,814          | 2,772          |
| <b>Support costs allocated to activities</b>  |                     |               |                      |                       |                           |                  |                 |                        |                    |                |                |
| Insurance                                     | Usage               | 517           |                      | 203                   | 479                       | 479              |                 | 2,000                  | 180                | 3,858          | 3,845          |
| Communications                                | Staff Time          | 508           | 2                    | 51                    | 123                       | 123              |                 | 238                    | 2                  | 1,047          | 998            |
| Stationery & postage                          | Usage               | 595           |                      | 94                    | 337                       | 241              |                 | 590                    |                    | 1,857          | 1,357          |
| General office expenses                       | Usage               | 948           | 1,210                | 130                   | 435                       | 555              |                 | 2,525                  | 46                 | 5,849          | 4,610          |
| Property expenses                             | Usage               | 900           | 94                   | 508                   | 3,600                     | 1,262            |                 | 3,000                  | 450                | 9,814          | 13,314         |
| Professional fees                             | Usage               | 95            |                      |                       |                           | 1,440            |                 |                        |                    | 1,535          | 200            |
| Software & Fees and charges                   | Usage               | 285           |                      |                       | 13                        | 270              |                 | 520                    |                    | 1,075          | 1,008          |
| Fund raising                                  | Usage               | 76            |                      | 5                     |                           | 13               |                 | 25                     |                    | 132            | 272            |
| Depreciation                                  | Usage               | 551           |                      |                       |                           |                  | 3,924           |                        |                    | 551            | 3,792          |
| Depreciation reserve                          | Usage               | 16,138        | 319                  | 2,298                 | 403                       |                  | 15,694          |                        |                    | 23,082         | 19,564         |
| Project transfers                             | Usage               | (16,472)      | (319)                | 2,546                 | (403)                     |                  |                 |                        |                    | 1,045          | (9,697)        |
|   |                     |               |                      |                       |                           |                  |                 |                        |                    |                |                |
| <b>Total resources expended</b>               |                     | <b>66,856</b> | <b>10,146</b>        | <b>22,568</b>         | <b>22,169</b>             | <b>38,917</b>    | <b>19,728</b>   | <b>144,952</b>         | <b>5,577</b>       | <b>330,912</b> | <b>259,157</b> |

WHEELS FOR WELLBEING

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2018

4. INCOMING RESOURCES FROM ACTIVITIES TO FURTHER THE CHARITY'S OBJECTS

|                       | Restricted<br>Funds<br>£ | Unrestricted<br>Funds<br>£ | 2018<br>Total<br>£ | 2017<br>Total<br>£ |
|-----------------------|--------------------------|----------------------------|--------------------|--------------------|
| Spirit of 2012        | 14,532                   | -                          | 14,532             | -                  |
| Lambeth Council       | -                        | -                          | -                  | 23,212             |
| London Cycling Grants |                          |                            |                    |                    |
| Groundwork            | 18,749                   | -                          | 18,749             | 13,994             |
| Lewisham Council      | 28,925                   | -                          | 28,925             | 32,831             |
| Donations             | -                        | 68,308                     | 68,308             | 67,567             |
| Comic Relief          | 39,434                   | -                          | 39,434             | 39,674             |
| Big Lottery Fund      | -                        | -                          | -                  | 10,000             |
| Sport England         | 145,476                  | -                          | 145,476            | -                  |
| Other Income          | -                        | 905                        | 905                | 4,680              |
|                       | <u>247,116</u>           | <u>69,213</u>              | <u>316,329</u>     | <u>191,958</u>     |

5. INVESTMENT INCOME

|                          |              |              |
|--------------------------|--------------|--------------|
|                          | 31.3.18<br>£ | 31.3.17<br>£ |
| Deposit account interest | <u>152</u>   | <u>172</u>   |

6. OUTGOING RESOURCES

The deficit is stated after charging:

|  |               |               |
|--|---------------|---------------|
|  | 31.3.18<br>£  | 31.3.17<br>£  |
| Depreciation - owned assets                    | <u>23,082</u> | <u>19,565</u> |
| Director's remuneration and other benefits etc | <u>-</u>      | <u>-</u>      |

7. STAFF COSTS

|                       |                |                |
|-----------------------|----------------|----------------|
|                       | 31.3.18<br>£   | 31.3.17<br>£   |
| Wages and salaries    | 200,637        | 193,306        |
| Social security costs | <u>9,872</u>   | <u>9,723</u>   |
|                       | <u>210,509</u> | <u>203,029</u> |

No employee received emoluments of more than £60,000.

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

|                         |          |          |
|-------------------------|----------|----------|
|                         | 31.3.18  | 31.3.17  |
| Director                | 1        | 1        |
| Direct                  | 4        | 3        |
| Instructors & mechanics | <u>2</u> | <u>2</u> |
|                         | 7        | 6        |

WHEELS FOR WELLBEING

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2018

8. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

No members of the management committee received any remuneration during the current or previous year. No expenses were reimbursed during the current or previous year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the period.

9. TAXATION

As a charity, Wheels for Wellbeing is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

10. TANGIBLE FIXED ASSETS

|                       | Plant and<br>machinery<br>etc<br>£ |
|-----------------------|------------------------------------|
| <b>COST</b>           |                                    |
| At 1 April 2017       | 167,214                            |
| Additions             | <u>24,126</u>                      |
| At 31 March 2018      | <u>191,340</u>                     |
| <b>DEPRECIATION</b>   |                                    |
| At 1 April 2017       | 128,806                            |
| Charge for year       | <u>23,080</u>                      |
| At 31 March 2018      | <u>151,886</u>                     |
| <b>NET BOOK VALUE</b> |                                    |
| At 31 March 2018      | <u><u>39,454</u></u>               |
| At 31 March 2017      | <u>38,408</u>                      |

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|               | 31.3.18<br>£         | 31.3.17<br>£        |
|---------------|----------------------|---------------------|
| Trade debtors | 21,089               | 8,126               |
| Other debtors | <u>4,521</u>         | <u>1,189</u>        |
|               | <u><u>25,610</u></u> | <u><u>9,315</u></u> |

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                              | 31.3.18<br>£        | 31.3.17<br>£        |
|------------------------------|---------------------|---------------------|
| Taxation and social security | 3,371               | 3,522               |
| Other creditors              | <u>5,959</u>        | <u>1,572</u>        |
|                              | <u><u>9,330</u></u> | <u><u>5,094</u></u> |



WHEELS FOR WELLBEING

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2018

13. MOVEMENT IN FUNDS

|   | At 1.4.17<br>£ | Net<br>movement<br>in funds<br>£ | At 31.3.18<br>£ |
|---|----------------|----------------------------------|-----------------|
| <b>Unrestricted funds</b>                       |                |                                  |                 |
| General   | 256,989        | 70,933                           | 339,861         |
| Transfer  |                | 11,939                           |                 |
| <b>Restricted Funds</b>                         |                |                                  |                 |
| Cycling Grants London                           | 10,765         | (3,819)                          | 6,946           |
| Lewisham Hub                                    | 9,302          | 6,756                            | 16,058          |
| Access to Cycling Programme – Southwark Council | 11,939         | (11,939)                         | -               |
| Redundancy reserve                              | 7,360          | -                                | 7,360           |
| Wheels of Change                                | 11,611         | 517                              | 12,128          |
| Birthday Celebrations                           | 9,745          | (10,146)                         | (401)           |
| Get Out Get Active                              | -              | 8,955                            | 8,955           |
| London Cycling for All                          | -              | 525                              | 525             |
| London Marathon                                 | -              | (19,728)                         | (19,728)        |
| <b>TOTAL FUNDS</b>                              | <u>317,711</u> | <u>53,993</u>                    | <u>371,704</u>  |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General                   | <u>137,789</u>             | <u>(66,856)</u>            | <u>70,933</u>             |
| <b>Restricted Funds</b>   |                            |                            |                           |
| Cycling Grants London     | 18,749                     | (22,568)                   | (3,819)                   |
| Lewisham Hub              | 28,925                     | (22,169)                   | 6,756                     |
| Wheels of Change          | 39,434                     | (38,917)                   | 517                       |
| Birthday Celebrations     | -                          | (10,146)                   | (10,146)                  |
| Get Out Get Active        | 14,531                     | (5,576)                    | 8,955                     |
| London Cycling for All    | 145,477                    | (144,952)                  | 525                       |
| London Marathon           | -                          | <u>(19,728)</u>            | <u>(19,728)</u>           |
|                           | <u>247,116</u>             | <u>(264,056)</u>           | <u>(16,940)</u>           |
| <b>TOTAL FUNDS</b>        | <u>384,905</u>             | <u>(330,912)</u>           | <u>53,993</u>             |

## WHEELS FOR WELLBEING

### NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2018

#### 13. MOVEMENT IN FUNDS (cont)

##### General unrestricted funds

Funds retained by the charity to cover its statutory duties in the case of having to wind down; also to allow for fluctuations in fundraising cycles.

##### Restricted funds:

###### Sessions funded via Lambeth Get Out Get Active programme (GOGA):

We ran 13 sessions over the year for Michael Tippett, Turney and Livity SEND Schools and a session for TOPAZ Social Work Community. These sessions saw 125 Disabled cyclists with family members, support workers and others.

###### Cycling for All programme, funded by Sports England (from its Inclusive Sport programme):

April 2017 the charity was awarded a fourth and final year of funding to restart its London-wide Cycling for All partnership project (the original project had ran between May 2013 and April 2016). Wheels for Wellbeing was lead partner. Delivery partners were Wheels for Wellbeing, Ecological, Bikeworks and Pedal Power.

The Cycling for All project's aims were to increase the awareness, London-wide, of the fact that Disabled people can and do cycle, and to increase the capacity of inclusive cycling hubs to reach new people, including through developing new hubs and new partnerships. It provided support to each of the delivery partners to run one additional, drop-in session per week at their existing sites. In this final year, partners delivered 51 off-site cycling discovery sessions across London. Each session was ran in partnership with a different organisation (a mix of day centres, disability clubs, refugee support groups etc.).

Altogether, in 2017/18, this project reached 1,148 new participants.

Across the four years, 18,000+ Disabled people were enabled to discover or rediscover cycling thanks to this project.

###### Projects funded through Cycling Grants London (TfL funding, administered by Groundwork):

Year 1 grants: In November 2017 WfW was awarded two new CGL grants, to provide Kids on Wheels sessions for Disabled young people in Southwark and in Croydon.

2nd year grants: WfW developed cycling sessions specifically for people with dementia in partnership with the Ladywell Centre Specialist Dementia support service. We engaged the young people who attend the Pupil Referral Unit next to our hub into volunteering and supporting the older people cycle on side-by-side tandems. This project was awarded CGL's "Added Value Award" as a result of this unusual and highly successful, three way partnership working.

3rd year grants: WfW continued to develop and coordinate tandem riding opportunities for people with sight loss around London, training tandem pilots and coordinating led rides.

The charity continued to organise inclusive led rides and Kids on Wheels sessions in Lewisham.

###### Wheels for Change:

During 2017/18, "Wheels for Change", our Campaigns & Policy project, funded by Comic Relief's Fairer Society fund entered its second year. This project aims to support Disabled cyclists to develop their own voice in the fight for cycling equality. It also aims to provide platforms for Disabled people to influence manifestos, policy and infrastructure. Through this project we work to ensure that those that have previously discriminated against Disabled cyclists no longer ignore the needs of this community. In May 2016 the charity recruited its first ever Campaigns and Policy Officer. Building on a very successful first year, this project is proving extremely successful in growing the voice and influence of Disabled cyclists over political and campaigning discourse around cycling. In particular, we have produced the first ever Guide to Inclusive Cycling, which has become a resource for professionals in the field of cycling, campaigners and politicians alike, across the UK and beyond.

**CHARTERED ACCOUNTANTS' INDEPENDENT EXAMINER'S REPORT  
TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
WHEELS FOR WELLBEING**

We report on the accounts of the company for the year ended 31 March 2018, which are set out on pages 2 to 15.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

**Basis of independent examiner's report**

Our examination was carried out in accordance with the 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 you as 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 our examination, no matter has come to our attention:

(1) which gives us 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
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

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

Hilary Adams Ltd  
Chartered Accountants  
158 High Street  
Herne Bay  
Kent  
CT6 5NP

Date: .....