

WHEELS 2 WORK COUNTY DURHAM

England & Wales · Charity number 1160215

Details

Other names	WHEELS TO WORK COUNTY DURHAM
Status	Registered
Legal form	CIO
Registered	2015-01-29
Register	View on the Charity Commission register

Contact

Address	Bullion Hall South Approach Chester-Le-Street County Durham DH2 2DW
Phone	07914755068
Email	office@w2wcd.org.uk
Website	www.w2wcd.org.uk

Activities

Objects: THE OBJECTS OF THE CIO SHALL ARE THE RELIEF OF UNEMPLOYMENT FOR THE BENEFIT OF RESIDENTS IN COUNTY DURHAM OR IN SUCH OTHER GEOGRAPHICAL AREAS AS TRUSTEES MAY DECIDE, THROUGH THE PROVISION OF MODES OF TRANSPORT AND CONNECTED SERVICES SUCH AS TRAINING THAT WILL ENABLE INDIVIDUALS TO TAKE UP NEW EMPLOYMENT AND SKILLS.

Activities: The charity aims to assist people to get and keep jobs through the provision of transport where public transport is not adequate to meet their needs. Specifically it is establishing a scooter loan scheme in parts of County Durham, including training, safety equipment, support to clients and assistance to find long term solutions to their transport requirements.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** IN COUNTY DURHAM OR IN SUCH OTHER GEOGRAPHICAL AREAS AS TRUSTEES MAY DECIDE
- Durham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£191,684	£196,956	-	-
2024-03-31	£179,623	£202,531	-	-
2023-03-31	£211,398	£139,284	-	-
2022-03-31	£136,354	£128,736	-	-
2021-03-31	£83,363	£132,979	-	-

Trustees

Name	Role	Appointed
Angus James Allsop		2022-12-12
Greg Mitchinson		2021-01-25
Louise Roughley		2022-12-12
PETER JOHN MACLELLAN		2022-12-12

WHEELS 2 WORK COUNTY DURHAM

England & Wales - Charity number 1160215

Accounts

REGISTERED CHARITY NUMBER: 1160215

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 March 2025
for
Wheels 2 Work County Durham**

Wheels 2 Work County Durham

**Contents of the Financial Statements for the
Year Ended 31 March 2025**

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**Wheels 2 Work County Durham
Report of the Trustees
for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Charitable Incorporated Organisation (CIO) are the relief of unemployment for the benefit of residents in County Durham or in such other geographical areas as trustees may decide, through the provision of modes of transport and connected services such as training that will enable individuals to take up new employment and skills.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This report of Wheels 2 Work County Durham covers the year ended 31 March 2025. The scheme provides non-electric pedal bicycles and loans scooters to people with job offers who would be unable to take them up without private transport. This may be due to shift timings or particular route issues that mean that public transport is not feasible.

The first rider joined the scheme in December 2016 and by the end of the first financial year seventeen riders had benefited from Wheels 2 Work. During 2017-18 41 riders participated in the scheme, with a further 45 people benefiting during 2018-19, another 73 during 2019-20 and a further 54, despite the impact of the Covid-19 pandemic and subsequent job losses, in 2020-21. A continuation of the effects of the Covid-19 pandemic, and longer-term loans, resulted in 42 people using the service in 2021-22 taking the total number to 282.

From 1st April 2022 to 31st March 2023, the number of people supported into employment through scooter hire was 51 and 52 by bicycle. From 1st April 2023 to 31st April 2024, the number of people supported into employment through scooter hire was 43 and 82 by bicycle. From 1st April 2024 to 31st March 2025, the number of people supported into employment through scooter hire was 52 and 91 by bicycle. This resulted in the overall number of people supported by bicycle or scooter into employment since commencement of the scheme being 653. Demand continues to grow annually.

The trustees confirm that they have referred to the guidance contained in the Charity Commissions' general guidance on public benefit when reviewing the CIO's aims and objectives and in planning future activities.

FINANCIAL REVIEW

Financial position

The attached financial statements show the state of the finances and related transactions during the past year, which the trustees consider to be correct.

The year 2024-25 has seen the scheme receive a multi-year grant from the National Lottery and a resolution to the issues with electric scooters with compensation received. Incoming Resources have totalled £191,684 (2023-24 £179,623) whilst Resources Expended were £196,956 (2023-24 £202,531). That resulted in a deficit of £5,272 (2023-24 deficit of £22,908). Closing Net Assets at 31 March 2025 were £102,010 (2023-24 £107,282).

Investment policy and objectives

Funds are maintained in an instant access bank account giving security and rapid access.

Reserves policy

The target of the reserves policy is to maintain a level of reserves which will ensure a continuation of operations for at least six months without income. Reserves are defined as undesignated net current assets. At 31 March 2025 the level of reserves was £40,840.

The 2025 level of free reserves equates to operating costs for a period of 3.4 months without income at current expenditure levels. With multi-year grants in place protecting income this is not regarded as creating undue risk.

**Wheels 2 Work County Durham
Report of the Trustees
for the Year Ended 31 March 2025**

Going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements. The trustees of the charity have concluded that there are no material uncertainties related to the events or conditions that may cast doubt on the ability of the charity to continue as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable incorporated organisation (CIO) registered on 29 January 2015. The organisation was established under a constitution that established the objects powers and governance of the CIO.

Recruitment and appointment of new trustees

The charity trustees are members of the CIO. They are responsible for investing and expending funds of the charity in such a manner as they shall consider most beneficial for the achievements of the objectives. They enter into contracts on behalf of the charity. They are responsible for the proper management and administration of the CIO in accordance with the constitution.

The trustees are subject to retirement after a maximum of 3 years unless they retire or are removed in accordance with the constitution. Retiring trustees may be reappointed for a further term. Appointments are made by members of the CIO at its Annual General Meeting or at other times by ordinary resolution. Trustees are recruited for their ability to manage the charity in accordance with the provisions of the constitution and in furtherance of its objects. There must be a minimum of 3 trustees.

The present trustees have a variety of backgrounds and skills and the board seeks to maintain an appropriate range of skills to match the tasks undertaken by the board. Trustees must be familiar with the activities of the charity and in sympathy with them. Potential trustees identified by the existing trustees are, discussed with the other trustees then approached to check their availability.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have assessed the major risks to which the charity is exposed and where necessary have taken steps to minimise such risks.

**Wheels 2 Work County Durham
Report of the Trustees
for the Year Ended 31 March 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number:
1160215

Principal address:
Bullion Hall, South Approach, Bullion Lane
Chester-Le-Street, County Durham, DH2 2DW

Bankers
CAF Bank Ltd

Trustees

Members who acted as trustees were as follows:

P J MacLellan
G Mitchinson
A J Allsop
L Roughley
M Purvis (resigned 12 Feb 25)

Independent examiner
Mr P. Harnby FCA
ICAEW
Mitchell Grievson Ltd
Kensington House, 3 Kensington
Bishop Auckland
County Durham DL14 6HX

Approved by order of the board of trustees on 17 December 2025 and signed on its behalf by:



P J MacLellan
Trustee

**Independent Examiner's Report to the Trustees of
Wheels 2 Work County Durham**

Independent examiner's report to the trustees of Wheels 2 Work County Durham

I report to the charity trustees on my examination of the accounts of Wheels 2 Work County Durham for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the charitable incorporated organisation (CIO) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- (1) accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Mr P. Hamby FCA
Mitchell Grievson Ltd
Kensington House
3 Kensington
Bishop Auckland
County Durham
DL14 6HX

Date: 18 December 2025

Wheels 2 Work County Durham

**Statement of Financial Activities
for the Year Ended 31 March 2025**

		Year Ended 31.03.25 Restricted funds	Year Ended 31.03.25 Unrestricted funds	Year Ended 31.03.25 Total funds	Year Ended 31.03.24 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Wheels 2 Work County Durham scheme	2	36,000	155,684	191,684	179,623
Total Income		36,000	155,684	191,684	179,623
EXPENDITURE ON					
Costs of Generating Funds					
Governance, application and monitoring of grants			3,429	3,429	1,137
Charitable activities					
Wheels 2 Work County Durham scheme	3	41,214	152,313	193,527	201,394
Total Expenditure		41,214	155,742	196,956	202,531
NET INCOME AND NET MOVEMENT IN FUNDS					
		(5,214)	(58)	(5,272)	(22,908)
RECONCILIATION OF FUNDS					
Funds brought forward		5,214	102,068	107,282	130,190
TOTAL FUNDS CARRIED FORWARD		0	102,010	102,010	107,282

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Wheels 2 Work County Durham

Balance Sheet

At 31 March 2025

		2025 Total funds	2024 Total funds
	Notes	£	£
FIXED ASSETS			
Tangible assets	7	61,170	48,124
CURRENT ASSETS			
Debtors	8	22,450	27,129
Cash at bank and in hand		47,341	42,584
		69,791	69,713
CREDITORS			
Amounts falling due within one year	9	28,951	10,555
NET CURRENT ASSETS		40,840	59,158
TOTAL ASSETS LESS CURRENT LIABILITIES		102,010	107,282
NET ASSETS		102,010	107,282
FUNDS	10 & 11		
Restricted funds		0	5,214
Unrestricted general funds		102,010	102,068
TOTAL FUNDS		102,010	107,282

The financial statements were approved by the Board of Trustees on 17 December 2025 and were signed on its behalf by:



Peter J MacLellan
Trustee

Wheels 2 Work County Durham

Notes to the Financial Statements for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the Charitable Incorporated Organisation (the principal address of which can be found at Page 3), which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£).

These financial statements have been prepared on the going concern basis. In using this basis the trustees have taken account of the reserves of the charity at 31 March 2025 and its prospects for subsequent periods.

Tangible Fixed Assets

Tangible fixed assets are included at cost less depreciation and impairment.

All assets costing more than £500 are capitalised. Depreciation is calculated to write down the cost of tangible fixed assets to their estimated residual value over their expected useful lives (a full year's charge is entered in the year of acquisition; no charge is entered in the year of disposal) as follows:

Motor Scooters and Bikes	- over 3 years
Plant & Equipment	- over 3 years
Computer Equipment	- over 3 years

Financial Instruments

Basic financial instruments are recognised at amortised cost.

Income

Income (including grants) is recognised in the period in which the charity has entitlement to the income, the amount of income can be reliably measured and it is probable that the income will be received.

Any rental income received in advance of the rental period is deferred until that period.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are unrestricted funds that have been earmarked for a particular purpose by the trustees. They do not form part of the charities free reserves.

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

The notes form part of these financial statements

Wheels 2 Work County Durham

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

2. INCOME FROM CHARITABLE ACTIVITIES

Activity – Wheels 2 Work County Durham	Year Ended 31.03.25 Restricted £	Year Ended 31.03.25 Unrestricted £	Year Ended 31.03.25 Total £	Year Ended 31.03.24 Total £
Scheme income		61,318	61,318	46,753
Grant Reallocation	17,395	(17,395)	0	0
Grant funding	18,605	111,761	130,366	132,870
Total	36,000	155,684	191,684	179,623

The charity acknowledges and is grateful for the following grants received during the period:

	2025 Total	2025 Capital Funding element	2024 Total	2024 Capital Funding element
Point North Community Foundation /HSF	22,810		56,350	
Durham County Council (DCC)	10,000			
DCC Sustainable Transport Fund	10,000	10,000	10,000	10,000
Karbon Homes	1,000			
Garfield Weston Foundation			15,000	15,000
Livin Housing	1,000		1,000	
Amazon			1,000	
Coalfields Regeneration Trust	2,000		5,000	
The National Lottery	83,556	17,732	43,520	14,532
Tesco			1,000	
Total Grant Funding	130,366	27,732	132,870	39,532

3. CHARITABLE ACTIVITIES COSTS

	Year Ended 31.03.25 Restricted £	Year Ended 31.03.25 Unrestricted £	Year Ended 31.03.25 Total £	Year Ended 31.03.24 Total £
Governance		3,429	3,429	1,137
CIO Administration, Grant finding and Monitoring		6,807	6,807	5,624
Depreciation		62,924	62,924	42,577
(Profit)/losses on disposal		(53,796)	(53,796)	850
Net scheme operation costs (see note 4)	41,214	136,378	177,592	152,343
Total	41,214	155,742	196,956	202,531

Included in CIO Administration, Grant finding and Monitoring above are Independent Examination fees of £504 (2024 £504).

Wheels 2 Work County Durham

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

4. BREAKDOWN OF NET SCHEME OPERATION COSTS

	Year Ended 31.03.25 Restricted £	Year Ended 31.03.25 Unrestricted £	Year Ended 31.03.25 Total £	Year Ended 31.03.24 Total £
Direct Scooter & Rider Costs		77,649	77,649	58,647
Bicycle Scheme	36,000		36,000	38,036
Salaries and Staff Costs	3,502	46,875	50,377	46,345
Office Costs		6,353	6,353	4,807
Marketing	1,712	5,501	7,213	4,508
Total (included as part of Note 3)	<u>41,214</u>	<u>136,378</u>	<u>177,592</u>	<u>152,343</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for any earlier period.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for any earlier period.

6. STAFF COSTS

	Year Ended 31.03.25 £	Year Ended 31.03.24 £
Wages	50,700	47,190
Pensions	<u>1,147</u>	<u>1,041</u>
Total (included as part of Note 3)	<u>51,847</u>	<u>48,231</u>

The average number of employees for the year ended 31 March 2025 was 2 (y/e 31 March 2024 was 2).

Wheels 2 Work County Durham

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

7. TANGIBLE FIXED ASSETS

	Motor Scooters	Plant & Equipment	Totals
	£	£	£
COST			
At 1 April 2024	125,936		125,936
Additions	80,740		80,740
Disposals	94,604		94,604
At 31 March 2025	112,072	0	112,072
DEPRECIATION			
At 1 April 2024	77,812		77,812
Charge for year	62,924		62,924
Eliminated on disposal	89,834		89,834
At 31 March 2025	50,902	0	50,902
NET BOOK VALUE			
At 31 March 2025	61,170	-	61,170
At 31 March 2024	48,124	-	48,124

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade Debtors	0	184
Prepayments	22,450	26,945
Total	24,450	27,129

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Grants to pay Client Loan Fees	26,400	8,128
Trade Creditors	0	32
Accrued charges	540	540
HMRC	2,011	1,855
Total	28,951	10,555

Wheels 2 Work County Durham

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

10. DESIGNATED FUNDS

There were no designated funds during the period of this report.

11. MOVEMENT IN FUNDS

	At 31.03.24 £	Net Movement in Funds £	At 31.03.25 £
Unrestricted Funds			
Designated Funds (see note 10)	0	0	0
General Fund – Tangible Assets	48,124	13,046	61,170
General Fund – Current Assets	53,944	(13,104)	40,840
Restricted Funds			
Restricted Fund – Current Assets	5,214	(5,214)	0
TOTAL FUNDS	<u>107,282</u>	<u>(5,272)</u>	<u>102,010</u>

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

	Incoming Resources	Resources Expended	Transfers	Movement in Funds
Unrestricted Funds				
Designated Funds (see note 10)	0	0	0	0
General Fund – Tangible Assets	27,732	(14,686)	0	13,046
General Fund – Current Assets	127,952	(141,056)	0	(13,104)
Restricted Funds				
Restricted Fund – Current Assets	36,000	(41,214)	0	(5,214)
TOTAL FUNDS	<u>191,684</u>	<u>(196,956)</u>	<u>0</u>	<u>(5,272)</u>

Comparatives

	At 31.03.23 £	Net Movement in Funds £	At 31.03.24 £
Unrestricted Funds			
Designated Funds (see note 10)	20,000	(20,000)	0
General Fund – Tangible Assets	53,564	(5,440)	48,124
General Fund – Current Assets	56,626	(2,682)	53,944
Restricted Funds			
Restricted Fund – Current Assets		5,214	5,214
TOTAL FUNDS	<u>130,190</u>	<u>(22,908)</u>	<u>107,282</u>

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

	Incoming Resources	Resources Expended	Transfers	Movement in Funds
Unrestricted Funds				
Designated Funds (see note 10)	0	(20,000)	0	(20,000)
General Fund – Tangible Assets	39,532	(44,972)	0	(5,440)
General Fund – Current Assets	96,841	(99,523)	0	(2,682)
Restricted Funds				
Restricted Fund – Current Assets	43,250	(38,036)	0	5,214
TOTAL FUNDS	<u>179,623</u>	<u>(202,531)</u>	<u>0</u>	<u>(22,908)</u>

WHEELS 2 WORK COUNTY DURHAM

England & Wales - Charity number 1160215

Accounts

REGISTERED CHARITY NUMBER: 1160215

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 March 2024
for
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Wheels 2 Work County Durham

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**Wheels 2 Work County Durham
Report of the Trustees
for the Year Ended 31 March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Charitable Incorporated Organisation (CIO) are the relief of unemployment for the benefit of residents in County Durham or in such other geographical areas as trustees may decide, through the provision of modes of transport and connected services such as training that will enable individuals to take up new employment and skills.

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Charitable activities

This report of Wheels 2 Work County Durham covers the year ended 31 March 2024. The scheme provides non-electric pedal bicycles and loans scooters to people with job offers who would be unable to take them up without private transport. This may be due to shift timings or particular route issues that mean that public transport is not feasible.

The first rider joined the scheme in December 2016 and by the end of the first financial year seventeen riders had benefited from Wheels 2 Work. During 2017-18 41 riders participated in the scheme, with a further 45 people benefiting during 2018-19, another 73 during 2019-20 and a further 54, despite the impact of the Covid-19 pandemic and subsequent job losses, in 2020-21. A continuation of the effects of the Covid-19 pandemic, and longer-term loans, resulted in 42 people using the service in 2021-22 taking the total number to 282.

From 1st April 2022 to 31st March 2023, the number of people supported into employment through scooter hire was 51 and 52 by bicycle. From 1st April 2023 to 31st April 2024, the number of people supported into employment through scooter hire was 43 and 82 by bicycle. This resulted in the overall number of people supported by bicycle or scooter into employment since commencement of the scheme being 510. Demand continues to grow annually.

The trustees confirm that they have referred to the guidance contained in the Charity Commissions' general guidance on public benefit when reviewing the CIO's aims and objectives and in planning future activities.

FINANCIAL REVIEW

Financial position

The attached financial statements show the state of the finances and related transactions during the past year, which the trustees consider to be correct.

The year 2023-24 has seen the scheme return to more expected levels of income generation in the receding wake of the impact of the Covid pandemic. Incoming Resources have totalled £179,623 (2022-23 £211,398) whilst Resources Expended were £202,531 (2022-23 £139,284). That resulted in a deficit of £22,908 (2022-23 excess of £72,114). Closing Net Assets at 31 March 2024 were £107,282 (2022-23 £130,190).

Investment policy and objectives

Funds are maintained in an instant access bank account giving security and rapid access.

Reserves policy

The target of the reserving policy is to maintain a level of reserves which will ensure a continuation of operations for at least six months without income. Reserves are defined as undesignated current assets. At 31 March 2024 the level of reserves was £57,599.

The 2024 level of free reserves equates to operating costs for a period of 5.6 months without income at current expenditure levels.

**Wheels 2 Work County Durham
Report of the Trustees
for the Year Ended 31 March 2024**

Going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements. The trustees of the charity have concluded that there are no material uncertainties related to the events or conditions that may cast doubt on the ability of the charity to continue as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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The trustees are subject to retirement after a maximum of 3 years unless they retire or are removed in accordance with the constitution. Retiring trustees may be reappointed for a further term. Appointments are made by members of the CIO at its Annual General Meeting or at other times by ordinary resolution. Trustees are recruited for their ability to manage the charity in accordance with the provisions of the constitution and in furtherance of its objects. There must be a minimum of 3 trustees.

The present trustees have a variety of backgrounds and skills and the board seeks to maintain an appropriate range of skills to match the tasks undertaken by the board. Trustees must be familiar with the activities of the charity and in sympathy with them. Potential trustees identified by the existing trustees are, discussed with the other trustees then approached to check their availability.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have assessed the major risks to which the charity is exposed and where necessary have taken steps to minimise such risks.

**Wheels 2 Work County Durham
Report of the Trustees
for the Year Ended 31 March 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number:
1160215

Principal address:
Bullion Hall, South Approach, Bullion Lane
Chester-Le-Street, County Durham, DH2 2DW

Bankers
CAF Bank Ltd

Trustees

Members who acted as trustees were as follows:

P J MacLellan
J Armstrong (resigned 3 Apr 2023)
G Mitchinson
A J Allsop
L Roughley
M Purvis (appointed 03 Apr 2023)

Independent examiner
Mr P. Harnby ACA
ICAEW
Mitchell Grievson Ltd
Kensington House, 3 Kensington
Bishop Auckland
County Durham DL14 6HX

Approved by order of the board of trustees on 3 Jan 2025 and signed on its behalf by:



P J MacLellan
Trustee

**Independent Examiner's Report to the Trustees of
Wheels 2 Work County Durham**

Independent examiner's report to the trustees of Wheels 2 Work County Durham

I report to the charity trustees on my examination of the accounts of Wheels 2 Work County Durham for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Mr P. Hamby
Mitchell Grievson Ltd
Kensington House
3 Kensington
Bishop Auckland
County Durham
DL14 6HX

30 January 2025

Wheels 2 Work County Durham

**Statement of Financial Activities
for the Year Ended 31 March 2024**

		Restricted	Unrestricted	Year Ended 31.03.24 Total funds	Year Ended 31.03.23 Total funds (All Unrestricted)
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Wheels 2 Work County Durham scheme	2	43,250	136,373	179,623	211,398
Total Income		43,250	136,373	179,623	211,398
EXPENDITURE ON					
Costs of Generating Funds					
Governance, application and monitoring of grants	3		1,137	1,137	1,787
Charitable activities					
Wheels 2 Work County Durham scheme		38,036	163,358	201,394	137,497
Total Expenditure		38,036	164,495	202,531	139,284
NET INCOME AND NET MOVEMENT IN FUNDS					
		5,214	(28,122)	(22,908)	72,114
RECONCILIATION OF FUNDS					
Funds brought forward		-	130,190	130,190	58,076
TOTAL FUNDS CARRIED FORWARD		5,214	102,068	107,282	130,190

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Wheels 2 Work County Durham

Balance Sheet

At 31 March 2024

		Restricted	Unrestricted	2024 Total funds	2023 Total funds (All Unrestricted)
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	7		48,124	48,124	53,564
CURRENT ASSETS					
Debtors	8		27,129	27,129	8,444
Cash at bank and in hand		5,214	37,370	42,584	93,153
		5,214	64,499	69,713	101,598
CREDITORS					
Amounts falling due within one year	9	-	10,555	10,555	24,972
NET CURRENT ASSETS		5,214	53,944	59,158	76,626
TOTAL ASSETS LESS CURRENT LIABILITIES		5,214	102,068	107,282	130,190
NET ASSETS		5,214	102,068	107,282	130,190
FUNDS	10 & 11				
Designated funds				-	20,000
Unrestricted general funds				102,068	110,190
Restricted funds				5,214	-
-					
TOTAL FUNDS				107,282	130,190

The financial statements were approved by the Board of Trustees on 3 Jan 2025 and were signed on its behalf by:



Peter J MacLellan
Trustee

Wheels 2 Work County Durham

Notes to the Financial Statements for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the Charitable Incorporated Organisation (the registered office of which can be found at Page 2), which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£).

These financial statements have been prepared on the going concern basis. In using this basis the trustees have taken account of the reserves of the charity at 31 March 2023 and its prospects for subsequent periods.

Tangible Fixed Assets

Tangible fixed assets are included at cost less depreciation and impairment.

All assets costing more than £500 are capitalised. Depreciation is calculated to write down the cost of tangible fixed assets to their estimated residual value over their expected useful lives (a full year's charge is entered in the year of acquisition; no charge is entered in the year of disposal) as follows:

Motor Scooters and Bikes	- over 3 years
Plant & Equipment	- over 3 years
Computer Equipment	- over 3 years

Financial Instruments

Basic financial instruments are recognised at amortised cost.

Income

Income (including grants) is recognised in the period in which the charity has entitlement to the income, the amount of income can be reliably measured and it is probable that the income will be received.

Any rental income received in advance of the rental period is deferred until that period.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are unrestricted funds that have been earmarked for a particular purpose by the trustees. They do not form part of the charities free reserves.

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

The notes form part of these financial statements

Wheels 2 Work County Durham

**Notes to the Financial Statements
for the Year Ended 31 March 2024**

2. INCOME FROM CHARITABLE ACTIVITIES

		Year Ended 31.03.24 £	Year Ended 31.03.23 £
Scheme income	Wheels 2 Work County Durham Scheme	46,753	43,143
Unrestricted Grant funding	Wheels 2 Work County Durham Scheme	89,620	168,255
Restricted Grant funding	Wheels 2 Work County Durham Scheme	43,250	-
		<u>179,623</u>	<u>211,398</u>

The charity acknowledges and is grateful for the following grants received during the period:

	2024 Total	2024 Capital Funding element	2023 Total	2023 Capital Funding element
C Durham Community Foundation	56,350		10,000	
Durham County Council (DCC)			50,000	
DCC Sustainable Transport Fund	10,000	10,000	10,000	10,000
DCC Climate Fund			25,000	25,000
Karbon Homes			950	
James Knott Trust			6,482	
Postcode Lottery			22,823	
Believe Housing			36,000	32,000
Bernicia Foundation			10,000	8,000
Arnold Clark			1,000	
Garfield Weston Foundation	15,000	15,000		
Livin	1,000			
Amazon	1,000			
Coalfields Regeneration Trust	5,000			
The National Lottery Community Fund	43,520	14,532		
Tesco	1,000			
Total Grant Funding	<u>132,870</u>	<u>39,532</u>	<u>168,255</u>	<u>£75,000</u>

3. CHARITABLE ACTIVITIES COSTS

	Year Ended 31.03.24 £	Year Ended 31.03.23 £
Governance	1,137	1,787
CIO Administration, Grant finding and Monitoring	5,624	5,033
Depreciation and (profit)/losses on disposal	43,427	36,378
Net scheme operation costs (see note 4)	152,343	96,086
	<u>202,531</u>	<u>139,284</u>

Wheels 2 Work County Durham

**Notes to the Financial Statements
for the Year Ended 31 March 2024**

4. BREAKDOWN OF NET SCHEME OPERATION COSTS FOR THE YEAR ENDED 31 MARCH 2023

	Year Ended 31.03.24 £	Year Ended 31.03.23 £
Direct Scooter & Rider Costs	58,647	48,946
Bicycle Scheme Vouchers	38,036	-
Salaries and Staff Costs	46,345	40,970
Office Costs	4,807	4,328
Marketing	4,508	1,842
Total (included as part of Note 3)	<u>152,343</u>	<u>96,086</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for any earlier period.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for any earlier period.

6. STAFF COSTS

	Year Ended 31.03.24 £	Year Ended 31.03.23 £
Wages	47,190	43,041
Pensions	1,041	809
Total (included as part of Note 3)	<u>48,231</u>	<u>43,850</u>

The average number of employees for the year ended 31 March 2024 was 2 (y/e 31 March 2023 was 2).

Wheels 2 Work County Durham

**Notes to the Financial Statements
for the Year Ended 31 March 2024**

7. TANGIBLE FIXED ASSETS

	Motor Scooters	Plant & Equipment	Totals
	£	£	£
COST			
At 1 April 2023	97,543		97,543
Additions	38,752		38,752
Disposals	10,359		10,359
At 31 March 2024	125,936	-	125,936
DEPRECIATION			
At 1 April 2023	43,979		43,979
Charge for year	42,577		42,577
Eliminated on disposal	8,744		8,744
At 31 March 2024	77,812	-	77,812
NET BOOK VALUE			
At 31 March 2024	48,124	-	48,124
At 31 March 2023	53,564	-	53,564

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade Debtors	184	765
Prepayments	26,945	7,679
Total	27,129	8,444

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Grants to pay Client Loan Fees	8,128	21,025
Grants to pay Bicycle Scheme Fees	-	1,772
Trade Creditors	32	-
Accrued charges	540	540
HMRC	1,855	1,635
Total	10,555	24,972

Wheels 2 Work County Durham

**Notes to the Financial Statements
for the Year Ended 31 March 2024**

10. DESIGNATED FUNDS

The trustees have decided to designate funds according to the following schedule. This is to recognise the planned timing of expenditure and the purpose or limited geographic area for which the grants were made.

Fund	Purpose	31 Mar 24	31 Mar 23
Capital Funding	To expand and maintain the scooter fleet (DCC Sustainable Transport fund)	0	£20,000
Total Designated		<u>0</u>	<u>£20,000</u>

11. MOVEMENT IN FUNDS

	At 31.03.23 £	Net Movement in Funds £	At 31.03.24 £
Unrestricted Funds			
Designated Funds (see note 10)	20,000	(20,000)	0
General Fund – Tangible Assets	53,564	(5,440)	48,124
General Fund – Current Assets	56,626	(2,682)	53,944
Restricted Funds:			
Restricted Fund – Current Assets	-	5,214	5,214
TOTAL FUNDS	<u>130,190</u>	<u>(22,908)</u>	<u>107,282</u>

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

	Incoming Resources	Resources Expended	Transfers	Movement in Funds
Unrestricted Funds				
Designated Funds (see note 10)	-	(20,000)	0	(20,000)
General Fund – Tangible Assets	39,532	(44,972)	0	(5,440)
General Fund – Current Assets	96,841	(99,523)	0	(2,682)
Restricted Funds:				
Restricted Fund – Current Assets	43,250	(38,036)	0	5,214
TOTAL FUNDS	<u>179,623</u>	<u>(202,531)</u>	<u>0</u>	<u>(22,908)</u>

Wheels 2 Work County Durham

Comparatives

	At 31.03.22 £	Net Movement in Funds £	At 31.03.23 £
Unrestricted Funds			
Designated Funds (see note 10)	20,000	-	20,000
General Fund – Tangible Assets	14,281	39,283	53,564
General Fund – Current Assets	23,800	32,826	56,626
TOTAL FUNDS	58,081	72,109	130,190

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

	Incoming Resources	Resources Expended	Transfers	Movement in Funds
Unrestricted Funds				
Designated Funds (see note 10)	0	0	0	0
General Fund – Tangible Assets	75,000	(35,717)	0	39,283
General Fund – Current Assets	136,398	(103,567)	0	32,831
TOTAL FUNDS	211,398	(139,284)	0	72,109

WHEELS 2 WORK COUNTY DURHAM

England & Wales - Charity number 1160215

Accounts

REGISTERED CHARITY NUMBER: 1160215

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 March 2023
for
Wheels 2 Work County Durham**

Wheels 2 Work County Durham

**Contents of the Financial Statements for the
Year Ended 31 March 2023**

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Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12

**Wheels 2 Work County Durham
Report of the Trustees
for the Year Ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Charitable Incorporated Organisation (CIO) are the relief of unemployment for the benefit of residents in County Durham or in such other geographical areas as trustees may decide, through the provision of modes of transport and connected services such as training that will enable individuals to take up new employment and skills.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This report of Wheels 2 Work County Durham covers the year ended 31 March 2023. The scheme provides non-electric pedal bicycles and loans scooters to people with job offers who would be unable to take them up without private transport. This may be due to shift timings or particular route issues that mean that public transport is not feasible.

The first rider joined the scheme in December 2016 and by the end of the first financial year seventeen riders had benefited from Wheels 2 Work. During 2017-18 41 riders participated in the scheme, with a further 45 people benefiting during 2018-19, another 73 during 2019-20 and a further 54, despite the impact of the Covid-19 pandemic and subsequent job losses, in 2020-21. A continuation of the effects of the Covid-19 pandemic, and longer-term loans, resulted in 42 people using the service in 2020-21 taking the total number to 282.

From 1st April 2022 to 31st March 2023, the number of people supported into employment through scooter hire was 51 and 52 by bicycle. This resulted in the overall number of people supported by bicycle or scooter into employment since commencement of the scheme being 385. Demand has continued to grow as the scheme becomes better known.

The trustees confirm that they have referred to the guidance contained in the Charity Commissions' general guidance on public benefit when reviewing the CIO's aims and objectives and in planning future activities.

FINANCIAL REVIEW

Financial position

The attached financial statements show the state of the finances and related transactions during the past year, which the trustees consider to be correct.

The year 2022-23 has seen the scheme return to more expected levels of income generation in the wake of the impact of the pandemic. Incoming Resources have increased to £211,398 (2021-22 £136,354) whilst Resources Expended were £139,284 (2021-22 £128,736). That resulted in a surplus of £72,114 (2020-21 £7,618). Closing Net Assets at 31 March 2023 were £130,190 (2021-22 £58,081).

Investment policy and objectives

Funds are maintained in an instant access bank account giving security and rapid access.

Reserves policy

The target of the reserving policy is to maintain a level of reserves which will ensure a continuation of operations for at least six months without income. Reserves are defined as undesignated current assets. At 31 March 2023 the level of reserves was £58,398 (2022 £38,021).

The 2023 level of free reserves equates to operating costs for a period of 5 months without income at current expenditure levels.

**Wheels 2 Work County Durham
Report of the Trustees
for the Year Ended 31 March 2021**

Going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements. The trustees of the charity have concluded that there are no material uncertainties related to the events or conditions that may cast doubt on the ability of the charity to continue as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable incorporated organisation (CIO) registered on 29 January 2015. The organisation was established under a constitution that established the objects powers and governance of the CIO.

Recruitment and appointment of new trustees

The charity trustees are members of the CIO. They are responsible for investing and expending funds of the charity in such a manner as they shall consider most beneficial for the achievements of the objectives. They enter into contracts on behalf of the charity. They are responsible for the proper management and administration of the CIO in accordance with the constitution.

The trustees are subject to retirement after a maximum of 3 years unless they retire or are removed in accordance with the constitution. Retiring trustees may be reappointed for a further term. Appointments are made by members of the CIO at its Annual General Meeting or at other times by ordinary resolution. Trustees are recruited for their ability to manage the charity in accordance with the provisions of the constitution and in furtherance of its objects. There must be a minimum of 3 trustees.

The present trustees have a variety of backgrounds and skills and the board seeks to maintain an appropriate range of skills to match the tasks undertaken by the board. Trustees must be familiar with the activities of the charity and in sympathy with them. Potential trustees identified by the existing trustees are, discussed with the other trustees then approached to check their availability.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have assessed the major risks to which the charity is exposed and where necessary have taken steps to minimise such risks.

**Wheels 2 Work County Durham
Report of the Trustees
for the Year Ended 31 March 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number:
1160215

Principal address:
Bullion Hall, South Approach, Bullion Lane
Chester-Le-Street, County Durham, DH2 2DW

Bankers
CAF Bank Ltd

Trustees

Members who acted as trustees were as follows:

P J MacLellan
J Armstrong
S Reay (resigned 25 Jul 2022)
G Mitchinson
A J Allsop
L Roughley (appointed 12 Dec 2022)
M Purvis (appointed 03 Apr 2023)

Independent examiner
Mr P. Harnby FCA
ICAEW
Mitchell Grievson Ltd
Kensington House, 3 Kensington
Bishop Auckland
County Durham DL14 6HX

Approved by order of the board of trustees on 24 January 2024 and signed on its behalf by:



P J MacLellan
Trustee

**Independent Examiner's Report to the Trustees of
Wheels 2 Work County Durham**

Independent examiner's report to the trustees of Wheels 2 Work County Durham

I report to the charity trustees on my examination of the accounts of Wheels 2 Work County Durham for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Mr P. Harnby
Mitchell Grievson Ltd
Kensington House
3 Kensington
Bishop Auckland
County Durham
DL14 6HX

Wheels 2 Work County Durham

Statement of Financial Activities for the Year Ended 31 March 2023

		Year Ended 31.03.23 Total funds (All Unrestricted) £	Year Ended 31.03.22 Total funds (All Unrestricted) £
INCOME AND ENDOWMENTS FROM	Notes		
Charitable activities			
Wheels 2 Work County Durham scheme	2	211,398	136,354
Total Income		211,398	136,354
EXPENDITURE ON	3		
Costs of Generating Funds			
Governance, application and monitoring of grants		1,787	1,131
Charitable activities			
Wheels 2 Work County Durham scheme		137,497	127,605
Total Expenditure		139,284	128,736
NET INCOME AND NET MOVEMENT IN FUNDS		72,114	7,618
RECONCILIATION OF FUNDS			
Funds brought forward		58,081	50,463
TOTAL FUNDS CARRIED FORWARD		130,132	58,081

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Wheels 2 Work County Durham

Balance Sheet

At 31 March 2023

	Notes	2023 Total funds (All Unrestricted) £	2022 Total funds (All Unrestricted) £
FIXED ASSETS			
Tangible assets	7	53,564	14,281
CURRENT ASSETS			
Debtors	8	8,444	10,440
Cash at bank and in hand		93,153	34,386
		101,598	44,826
CREDITORS			
Amounts falling due within one year	9	24,972	1,026
		76,626	43,800
NET CURRENT ASSETS			
		130,190	58,081
TOTAL ASSETS LESS CURRENT LIABILITIES			
		130,190	58,081
NET ASSETS			
		130,190	58,081
FUNDS			
	10 & 11		
Designated funds		20,000	20,000
Unrestricted general funds		110,190	38,081
		130,190	58,081
TOTAL FUNDS			
		130,190	58,081

The financial statements were approved by the Board of Trustees on 24 January 2024 and were signed on its behalf by:



Peter J MacLellan
Trustee

Wheels 2 Work County Durham

Notes to the Financial Statements for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the Charitable Incorporated Organisation (the registered office of which can be found at Page 2), which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£).

These financial statements have been prepared on the going concern basis. In using this basis the trustees have taken account of the reserves of the charity at 31 March 2023 and its prospects for subsequent periods.

Tangible Fixed Assets

Tangible fixed assets are included at cost less depreciation and impairment.

All assets costing more than £500 are capitalised. Depreciation is calculated to write down the cost of tangible fixed assets to their estimated residual value over their expected useful lives (a full year's charge is entered in the year of acquisition; no charge is entered in the year of disposal) as follows:

Motor Scooters and Bikes	- over 3 years
Plant & Equipment	- over 3 years
Computer Equipment	- over 3 years

Financial Instruments

Basic financial instruments are recognised at amortised cost.

Income

Income (including grants) is recognised in the period in which the charity has entitlement to the income, the amount of income can be reliably measured and it is probable that the income will be received.

Any rental income received in advance of the rental period is deferred until that period.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are unrestricted funds that have been earmarked for a particular purpose by the trustees. They do not form part of the charities free reserves.

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

The notes form part of these financial statements

Wheels 2 Work County Durham

Notes to the Financial Statements for the Year Ended 31 March 2023

2. INCOME FROM CHARITABLE ACTIVITIES

		Year Ended 31.03.23	Year Ended 31.03.22
	Activity	£	£
Scheme income	Wheels 2 Work County Durham Scheme	43,143	44,237
Grant funding	Wheels 2 Work County Durham Scheme	168,255	92,117
		<u>211,398</u>	<u>136,354</u>

The charity acknowledges and is grateful for the following grants received during the period:

	2023 Total	2023 Capital Funding element	2022 Total	2022 Capital Funding element
C Durham Community Foundation	10,000		5,000	
Durham County Council	50,000		71,000	
DCC Sustainable transport fund	10,000	10,000	10,000	10,000
DCC Climate fund	25,000	25,000		
Karbon Homes	950			
James Knott Trust	6,482			
Postcode Lottery	22,823			
Believe Housing	32,000	32,000		
Bernicia Foundation	10,000	8,000		
Arnold Clark	1,000			
Job Retention Scheme			6,117	
Total Grant Funding	<u>168,255</u>	<u>75,000</u>	<u>92,117</u>	<u>£10,000</u>

3. CHARITABLE ACTIVITIES COSTS

	Year Ended 31.03.23	Year Ended 31.03.22
	£	£
Governance	1,787	1,131
CIO Administration, Grant finding and Monitoring	5,033	5,973
Depreciation and (profit)/losses on disposal	36,378	18,922
Net scheme operation costs (see note 4)	96,086	102,710
	<u>139,284</u>	<u>128,736</u>

Wheels 2 Work County Durham

Notes to the Financial Statements for the Year Ended 31 March 2023

4. BREAKDOWN OF NET SCHEME OPERATION COSTS FOR THE YEAR ENDED 31 MARCH 2023

	Year Ended 31.03.23 £	Year Ended 31.03.22 £
Direct Scooter & Rider Costs	48,946	52,992
Salaries and Staff Costs	40,970	45,129
Office Costs	4,328	4,008
Marketing	1,842	581
Total (included as part of Note 3)	<u>96,086</u>	<u>102,710</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for any earlier period.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for any earlier period.

6. STAFF COSTS

	Year Ended 31.03.23 £	Year Ended 31.03.22 £
Wages	43,041	49,402
Social Security	0	0
Pensions	809	741
Total (included as part of Note 3)	<u>43,850</u>	<u>50,143</u>

The average number of employees for the year ended 31 March 2023 was 2 (y/e 31 March 2022 was 3).

Wheels 2 Work County Durham

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

7. TANGIBLE FIXED ASSETS

	Motor Scooters	Plant & Equipment	Totals
	£	£	£
COST			
At 1 April 2022	56,855	1,200	58,055
Additions	75,660		75,660
Disposals	34,972	1,200	36,172
At 31 March 2023	<u>97,543</u>	<u>0</u>	<u>97,543</u>
DEPRECIATION			
At 1 April 2022	42,574	1,200	43,774
Charge for year	36,378		36,378
Eliminated on disposal	34,973	1,200	36,173
At 31 March 2023	<u>43,979</u>	<u>0</u>	<u>43,979</u>
NET BOOK VALUE			
At 31 March 2023	53,564	-	53,564
At 31 March 2022	<u>14,281</u>	<u>-</u>	<u>14,281</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade Debtors	765	1,335
Prepayments	7,679	9,105
Total	<u>8,444</u>	<u>10,440</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Grants to pay Client Loan Fees	21,025	60
Grants to pay Bicycle Scheme Fees	1,772	200
Trade Creditors	0	0
Accrued charges	540	540
HMRC	1,634	226
Total	<u>24,972</u>	<u>1,026</u>

Wheels 2 Work County Durham

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

10. DESIGNATED FUNDS

The trustees have decided to designate funds according to the following schedule. This is to recognise the planned timing of expenditure and the purpose or limited geographic area for which the grants were made.

Fund	Purpose	31 Mar 23	31 Mar 22
Capital Funding	To expand and maintain the scooter fleet (DCC Sustainable Transport fund)	£20,000	£20,000
Total Designated		£20,000	£20,000

11. MOVEMENT IN FUNDS

	At 31.03.22 £	Net Movement in Funds £	At 31.03.23 £
Unrestricted Funds			
Designated Funds (see note 10)	20,000	0	20,000
General Fund – Tangible Assets	14,281	39,283	53,564
General Fund – Current Assets	23,800	32,826	56,626
TOTAL FUNDS	58,081	72,109	130,190

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

	Incoming Resources	Resources Expended	Transfers	Movement in Funds
Unrestricted Funds				
Designated Funds (see note 10)	0	0	0	0
General Fund – Tangible Assets	75,000	(35,717)	0	39,283
General Fund – Current Assets	136,198	(103,372)	0	32,826
TOTAL FUNDS	212,970	(139,089)	0	72,109

Wheels 2 Work County Durham

Comparatives

	At 31.03.21	Net Movement in Funds	At 31.03.22
	£	£	£
Unrestricted Funds			
Designated Funds (see note 10)	20,000	-	20,000
General Fund – Tangible Assets	17,625	(3,344)	14,281
General Fund – Current Assets	12,838	10,962	23,800
TOTAL FUNDS	50,463	7,618	58,081

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

	Incoming Resources	Resources Expended	Transfers	Movement in Funds
Unrestricted Funds				
Designated Funds (see note 10)	10,000	(10,000)	-	-
General Fund – Tangible Assets	14,004	(17,348)	-	(3,334)
General Fund – Current Assets	112,350	(101,388)	-	10,962
TOTAL FUNDS	136,354	(128,736)	-	7,618

WHEELS 2 WORK COUNTY DURHAM

England & Wales - Charity number 1160215

Accounts

REGISTERED CHARITY NUMBER: 1160215

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 March 2022
for
Wheels 2 Work County Durham**

Wheels 2 Work County Durham

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Year Ended 31 March 2022**

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Wheels 2 Work County Durham
Report of the Trustees
for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Charitable Incorporated Organisation (CIO) are the relief of unemployment for the benefit of residents in County Durham or in such other geographical areas as trustees may decide, through the provision of modes of transport and connected services such as training that will enable individuals to take up new employment and skills.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This report of Wheels 2 Work County Durham covers the year ended 31 March 2022.

The scheme loans scooters to people with job offers who would be unable to take them up without private transport. This may be due to shift timings or particular route issues that mean that public transport is not feasible.

The first rider joined the scheme in December 2016 and by the end of the first financial year seventeen riders had benefited from Wheels 2 Work. During 2017-2018 41 riders participated in the scheme, with a further 45 people benefiting during 2018-2019, and another 73 during 2019-2020. During the financial year, (2020-2021), 54 riders participated in the scheme, despite the impact of the Covid-19 pandemic and subsequent job losses. The overall number of people supported into employment by 31 March 2021 totalled 230. During 2021-22 the annual success continued with 42 riders joining the scheme and this was with the continued impact of Covid-19 and the departure of the long-standing Project Manager. This has taken the total number people supported into work through the moped loan scheme to 272 up to 31 March 2022. Demand has continued to grow as the scheme becomes better known.

The trustees confirm that they have referred to the guidance contained in the Charity Commissions' general guidance on public benefit when reviewing the CIO's aims and objectives and in planning future activities.

FINANCIAL REVIEW

Financial position

The attached financial statements show the state of the finances and related transactions during the past year, which the trustees consider to be correct.

Incoming Resources to the CIO in 2021-22 amounted to £136,354 (2020-21 £83,363) whilst Resources Expended were £128,736 (2020-21 £132,979). That resulted in a surplus of £7,618 (2020-21 loss £49,616). Closing Net Assets at 31 March 2022 were £58,081 (2021 £50,463). The impact of the Covid-19 pandemic was still affecting this year; with the scheme operating at a reduced level which in turn reduced the level of income from client loan fees. The Job Retention Scheme supported staff costs for part of the year which helped to support the scheme.

Investment policy and objectives

Funds are maintained in an instant access bank account giving security and rapid access.

Reserves policy

The target of the reserving policy is to maintain a level of reserves which will ensure a continuation of operations for at least six months without income. Reserves are defined as undesignated current assets. At 31 March 2022 the level of reserves was £38,081 (2021 £30,463). The 2022 level of free reserves equates to the cost of operating for a period of approximately 6 months without income. This reflects the unrestricted funds after designation of £20,000 for capital expenditure to refresh the fleet.

Going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements. The trustees of the charity have concluded that there are no material uncertainties related to the events or conditions that may cast doubt on the ability of the charity to continue as a going concern.

**Wheels 2 Work County Durham
Report of the Trustees
for the Year Ended 31 March 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable incorporated organisation (CIO) registered on 29 January 2015. The organisation was established under a constitution that established the objects powers and governance of the CIO.

Recruitment and appointment of new trustees

The charity trustees are members of the CIO. They are responsible for investing and expending funds of the charity in such a manner as they shall consider most beneficial for the achievements of the objectives. They enter into contracts on behalf of the charity. They are responsible for the proper management and administration of the CIO in accordance with the constitution.

The trustees are subject to retirement after a maximum of 3 years unless they retire or are removed in accordance with the constitution. Retiring trustees may be reappointed for a further term. Appointments are made by members of the CIO at its Annual General Meeting or at other times by ordinary resolution. Trustees are recruited for their ability to manage the charity in accordance with the provisions of the constitution and in furtherance of its objects. There must be a minimum of 3 trustees.

The present trustees have a variety of backgrounds and skills and the board seeks to maintain an appropriate range of skills to match the tasks undertaken by the board. Trustees must be familiar with the activities of the charity and in sympathy with them. Potential trustees identified by the existing trustees are, discussed with the other trustees then approached to check their availability.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have assessed the major risks to which the charity is exposed and where necessary have taken steps to minimise such risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1160215

Principal address

Bullion Hall, South Approach, Bullion Lane
Chester-Le-Street, County Durham, DH2 2DW

Trustees

Members who acted as trustees were as follows:

P J MacLellan

J Armstrong

S Reay

G Mitchinson

A J Allsop

REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner

Mr P. Harnby FCA

Mitchell Grievson Ltd

Kensington House, 3 Kensington

Bishop Auckland

County Durham DL14 6HX

Approved by order of the board of trustees on 12th December 2022 and signed on its behalf by:



P J MacLellan

Trustee

**Independent Examiner's Report to the Trustees of
Wheels 2 Work County Durham**

Independent examiner's report to the trustees of Wheels 2 Work County Durham

I report to the charity trustees on my examination of the accounts of Wheels 2 Work County Durham for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



27th January 2023

Mr P. Harnby FCA
Mitchell Grievson Ltd
Kensington House
3 Kensington
Bishop Auckland
County Durham
DL14 6HX

Wheels 2 Work County Durham

**Statement of Financial Activities
for the Year Ended 31 March 2022**

		Year Ended 31.03.22 Total funds (All Unrestricted) £	Year Ended 31.03.21 Total funds (All Unrestricted) £
INCOME AND ENDOWMENTS FROM	Notes		
Charitable activities			
Wheels 2 Work County Durham scheme	2	136,354	83,363
Total Income		136,354	83,363
EXPENDITURE ON	3		
Costs of Generating Funds			
Governance, application and monitoring of grants		1,131	1,113
Charitable activities			
Wheels 2 Work County Durham scheme		127,605	131,866
Total Expenditure		128,736	132,979
NET INCOME AND NET MOVEMENT IN FUNDS		7,618	(49,616)
RECONCILIATION OF FUNDS			
Funds brought forward		50,463	100,079
TOTAL FUNDS CARRIED FORWARD		58,081	50,463

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Wheels 2 Work County Durham

Balance Sheet

At 31 March 2022

		2022 Total funds (All Unrestricted) £	2021 Total funds (All Unrestricted) £
FIXED ASSETS	Notes		
Tangible assets	7	14,281	17,625
CURRENT ASSETS			
Debtors	8	10,440	12,008
Cash at bank and in hand		34,386	28,736
		44,826	40,744
CREDITORS			
Amounts falling due within one year	9	1,026	7,906
NET CURRENT ASSETS		43,800	32,838
TOTAL ASSETS LESS CURRENT LIABILITIES		58,081	50,463
NET ASSETS		58,081	50,463
FUNDS	10 & 11		
Designated funds		20,000	20,000
Unrestricted general funds		38,081	30,463
TOTAL FUNDS		58,081	50,463

The financial statements were approved by the Board of Trustees on 12th December 2022 and were signed on its behalf by:



Peter J MacLellan
Trustee

Wheels 2 Work County Durham

Notes to the Financial Statements for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the Charitable Incorporated Organisation (the registered office of which can be found at Page 2), which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£).

These financial statements have been prepared on the going concern basis. In using this basis the trustees have taken account of the reserves of the charity at 31 March 2022 and its prospects for subsequent periods.

Tangible Fixed Assets

Tangible fixed assets are included at cost less depreciation and impairment.

All assets costing more than £500 are capitalised. Depreciation is calculated to write down the cost of tangible fixed assets to their estimated residual value over their expected useful lives (a full year's charge is entered in the year of acquisition; no charge is entered in the year of disposal) as follows:

Motor Scooters and Bikes	- over 3 years
Plant & Equipment	- over 3 years
Computer Equipment	- over 3 years

Financial Instruments

Basic financial instruments are recognised at amortised cost.

Income

Income (including grants) is recognised in the period in which the charity has entitlement to the income, the amount of income can be reliably measured and it is probable that the income will be received.

Any rental income received in advance of the rental period is deferred until that period.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are unrestricted funds that have been earmarked for a particular purpose by the trustees. They do not form part of the charities free reserves.

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

Wheels 2 Work County Durham

Notes to the Financial Statements for the Year Ended 31 March 2022

2. INCOME FROM CHARITABLE ACTIVITIES

		Year Ended 31.03.22	Year Ended 31.03.21
	Activity	£	£
Scheme income	Wheels 2 Work County Durham Scheme	44,237	51,516
Grant funding	Wheels 2 Work County Durham Scheme	92,117	31,847
		<u>136,354</u>	<u>83,363</u>

The charity acknowledges and is grateful for the following grants received during the period:

	2022 Total	2022 Capital Funding element	2021 Total	2021 Capital Funding element
C Durham Community Foundation	5,000			
Durham County Council	71,000	-	-	-
DCC Sustainable Transport funds	10,000	10,000	20,000	20,000
Job Retention Scheme	6,117		11,847	
Total Grant Funding	<u>92,117</u>	<u>10,000</u>	<u>£31,847</u>	<u>£20,000</u>

3. CHARITABLE ACTIVITIES COSTS

	Year Ended 31.03.22	Year Ended 31.03.21
	£	£
Governance	1,131	1,113
CIO Administration, Grant finding and Monitoring	5,973	6,734
Depreciation and (profit)/losses on disposal	18,922	16,029
Net scheme operation costs (see note 4)	<u>102,710</u>	<u>109,103</u>
	<u>128,736</u>	<u>132,979</u>

Wheels 2 Work County Durham

Notes to the Financial Statements for the Year Ended 31 March 2022

4. BREAKDOWN OF NET SCHEME OPERATION COSTS FOR THE YEAR ENDED 31 MARCH 2022

	Year Ended 31.03.22 £	Year Ended 31.03.21 £
Direct Scooter & Rider Costs	52,992	51,915
Salaries and Staff Costs	45,129	55,284
Office Costs	4,008	1,729
Marketing	581	175
Total (included as part of Note 3)	<u>102,710</u>	<u>109,103</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for any earlier period.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for any earlier period.

6. STAFF COSTS

	Year Ended 31.03.22 £	Year Ended 31.03.21 £
Wages	49,402	59,703
Social Security	0	603
Pensions	741	1,121
Total (included as part of Note 3)	<u>50,143</u>	<u>61,427</u>

The average number of employees for each of the years ended 31 March 2022 and 31 March 2021 was 3.

Wheels 2 Work County Durham

**Notes to the Financial Statements
for the Year Ended 31 March 2022**

7. TANGIBLE FIXED ASSETS

	Motor Scooters	Plant & Equipment	Totals
	£	£	£
COST			
At 1 April 2021	61,790	1,200	62,990
Additions	17,348		17,348
Disposals	22,283		22,283
At 31 March 2022	<u>56,855</u>	<u>1,200</u>	<u>58,055</u>
DEPRECIATION			
At 1 April 2021	44,165	1,200	45,365
Charge for year	17,355		17,355
Eliminated on disposal	18,946		18,946
At 31 March 2022	<u>42,574</u>	<u>1,200</u>	<u>43,774</u>
NET BOOK VALUE			
At 31 March 2022	14,281	-	14,281
At 31 March 2021	<u>17,625</u>	-	<u>17,625</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade Debtors	1,335	1,164
Prepayments	9,105	10,844
Total	<u>10,440</u>	<u>12,008</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Grants to pay Client Loan Fees	60	2,425
Grants to pay Bicycle Scheme Fees	200	1,000
Trade Creditors	-	1,009
Accrued charges	540	540
HMRC	226	2,932
Total	<u>1,026</u>	<u>7,906</u>

Wheels 2 Work County Durham

**Notes to the Financial Statements
for the Year Ended 31 March 2022**

10. DESIGNATED FUNDS

The trustees have decided to designate funds according to the following schedule. This is to recognise the planned timing of expenditure and the purpose or limited geographic area for which the grants were made.

Fund	Purpose	31 Mar 22	31 Mar 21
Capital Funding	To expand and maintain the scooter fleet (DCC Sustainable Transport fund)	£20,000	£20,000
Total Designated		£20,000	£20,000

11. MOVEMENT IN FUNDS

	At 31.03.21 £	Net Movement in Funds £	At 31.03.22 £
Unrestricted Funds			
Designated Funds (see note 10)	20,000	-	20,000
General Fund – Tangible Assets	17,625	(3,344)	14,281
General Fund – Current Assets	12,838	10,962	23,800
TOTAL FUNDS	50,463	7,618	58,081

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

	Incoming Resources	Resources Expended	Transfers	Movement in Funds
Unrestricted Funds				
Designated Funds (see note 10)	10,000	(10,000)	-	-
General Fund – Tangible Assets	14,004	(17,348)	-	(3,344)
General Fund – Current Assets	112,350	(101,388)	-	10,962
TOTAL FUNDS	136,354	(128,736)	-	7,618

Wheels 2 Work County Durham

Comparatives

	At 31.03.20	Net Movement in Funds	At 31.03.21
	£	£	£
Unrestricted Funds			
Designated Funds (see note 10)	44,000	(24,000)	20,000
General Fund – Tangible Assets	27,760	(10,135)	17,625
General Fund – Current Assets	28,319	(18,992)	12,838
TOTAL FUNDS	<u>100,079</u>	<u>(49,616)</u>	<u>50,463</u>

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

	Incoming Resources	Resources Expended	Transfers	Movement in Funds
Unrestricted Funds				
Designated Funds (see note 10)	20,000	(44,000)	0	(24,000)
General Fund – Tangible Assets	3,032	(13,167)	0	(10,135)
General Fund – Current Assets	60,331	(75,812)	0	(15,481)
TOTAL FUNDS	<u>83,363</u>	<u>(132,979)</u>	<u>0</u>	<u>(49,616)</u>

WHEELS 2 WORK COUNTY DURHAM

England & Wales - Charity number 1160215

Accounts

REGISTERED CHARITY NUMBER: 1160215

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 March 2021
for
Wheels 2 Work County Durham**

Wheels 2 Work County Durham

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**Wheels 2 Work County Durham
Report of the Trustees
for the Year Ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Charitable Incorporated Organisation (CIO) are the relief of unemployment for the benefit of residents in County Durham or in such other geographical areas as trustees may decide, through the provision of modes of transport and connected services such as training that will enable individuals to take up new employment and skills.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This report of Wheels 2 Work County Durham covers the year ended 31 March 2021.

The scheme loans scooters to people with job offers who would be unable to take them up without private transport. This may be due to shift timings or particular route issues that mean that public transport is not feasible.

The first rider joined the scheme in December 2016 and by the end of the first financial year seventeen riders had benefited from Wheels 2 Work. During 2017-2018 41 riders participated in the scheme, with a further 45 people benefiting during 2018-2019, and another 73 during 2019-2020. During the last financial year, (2020-2021), 54 riders participated in the scheme, despite the impact of the Covid-19 pandemic and subsequent job losses. The overall number of people supported into employment by 31 March 2021 totalled 230. Demand has continued to grow as the scheme becomes better known.

The trustees confirm that they have referred to the guidance contained in the Charity Commissions' general guidance on public benefit when reviewing the CIO's aims and objectives and in planning future activities.

FINANCIAL REVIEW

Financial position

The attached financial statements show the state of the finances and related transactions during the past year, which the trustees consider to be correct.

Incoming Resources to the CIO in 2020-21 amounted to £83,363 (2019-20 £115,613) whilst Resources Expended were £132,979 (2019-20 £156,769). That resulted in a loss of £49,616 (2019-20 loss £41,156). Closing Net Assets at 31 March 2021 were £50,463 (2020 £100,079). The losses are due to the impact of the Covid 19 pandemic; client job losses resulted in a significant number of bikes handed back to the scheme which in turn reduced the level of income from client loan fees. In addition, our main revenue grant from Durham County Council was received in April 2021 just after the end of the report year. The Job Retention Scheme supported staff costs for much of the year which helped to offset some of the losses reported above.

Investment policy and objectives

Funds are maintained in an instant access bank account giving security and rapid access.

Reserves policy

The target of the reserving policy is to maintain a level of reserves which will ensure a continuation of operations for at least six months without income. Reserves are defined as undesignated current assets. At 31 March 2021 the level of reserves was £30,463 (2020 £56,079). The 2021 level of free reserves equates to the cost of operating for a period of approximately 4 months without income. This reflects the unrestricted funds after designation of £20,000 for delayed expenditure of funds received during 2020 which could not be utilised during the year due to the Pandemic.

Going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements. The trustees of the charity have concluded that there are no material uncertainties related to the events or conditions that may cast doubt on the ability of the charity to continue as a going concern.

**Wheels 2 Work County Durham
Report of the Trustees
for the Year Ended 31 March 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable incorporated organisation (CIO) registered on 29 January 2015. The organisation was established under a constitution that established the objects powers and governance of the CIO.

Recruitment and appointment of new trustees

The charity trustees are members of the CIO. They are responsible for investing and expending funds of the charity in such a manner as they shall consider most beneficial for the achievements of the objectives. They enter into contracts on behalf of the charity. They are responsible for the proper management and administration of the CIO in accordance with the constitution.

The trustees are subject to retirement after a maximum of 3 years unless they retire or are removed in accordance with the constitution. Retiring trustees may be reappointed for a further term. Appointments are made by members of the CIO at its Annual General Meeting or at other times by ordinary resolution. Trustees are recruited for their ability to manage the charity in accordance with the provisions of the constitution and in furtherance of its objects. There must be a minimum of 3 trustees.

The present trustees have a variety of backgrounds and skills and the board seeks to maintain an appropriate range of skills to match the tasks undertaken by the board. Trustees must be familiar with the activities of the charity and in sympathy with them. Potential trustees identified by the existing trustees are, discussed with the other trustees then approached to check their availability.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have assessed the major risks to which the charity is exposed and where necessary have taken steps to minimise such risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1160215

Principal address

Bullion Hall, South Approach, Bullion Lane
Chester-Le-Street, County Durham, DH2 2DW

Trustees

Members who acted as trustees were as follows:

P J MacLellan

J Armstrong

S Reay

G Mitchinson (appointed 25 Jan 2021)

A J Allsop (appointed 25 Jan 2021)

REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner

Mr P. Harnby ACA

ICAEW

Mitchell Grievson Ltd

Kensington House, 3 Kensington

Bishop Auckland

County Durham DL14 6HX

Approved by order of the board of trustees on 29 November 2021 and signed on its behalf by:



P J MacLellan

Trustee

**Independent Examiner's Report to the Trustees of
Wheels 2 Work County Durham**

Independent examiner's report to the trustees of Wheels 2 Work County Durham

I report to the charity trustees on my examination of the accounts of Wheels 2 Work County Durham for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Mr P. Harnby ACA
ICAEW
Mitchell Grievson Ltd
Kensington House
3 Kensington
Bishop Auckland
County Durham
DL14 6HX

28 January 2022

Wheels 2 Work County Durham

**Statement of Financial Activities
for the Year Ended 31 March 2021**

	Notes	Year Ended 31.03.21 Total funds (All Unrestricted) £	Year Ended 31.03.20 Total funds (All Unrestricted) £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Wheels 2 Work County Durham scheme	2	83,363	115,613
Total Income		83,363	115,613
EXPENDITURE ON			
Costs of Generating Funds			
Governance, application and monitoring of grants		1,113	1,310
Charitable activities			
Wheels 2 Work County Durham scheme		131,866	155,459
Total Expenditure		132,979	156,769
NET INCOME AND NET MOVEMENT IN FUNDS		(49,616)	(41,156)
RECONCILIATION OF FUNDS			
Funds brought forward		100,079	141,235
TOTAL FUNDS CARRIED FORWARD		50,463	100,079

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Wheels 2 Work County Durham

Balance Sheet

At 31 March 2021

	Notes	2021 Total funds (All Unrestricted) £	2020 Total funds (All Unrestricted) £
FIXED ASSETS			
Tangible assets	7	17,625	27,760
CURRENT ASSETS			
Debtors	8	12,008	13,228
Cash at bank and in hand		28,736	63,555
		40,744	76,783
CREDITORS			
Amounts falling due within one year	9	7,906	4,464
		32,838	72,319
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		50,463	100,079
NET ASSETS		50,463	100,079
FUNDS			
	10 & 11		
Designated funds		20,000	44,000
Unrestricted general funds		30,463	56,079
TOTAL FUNDS		50,463	100,079

The financial statements were approved by the Board of Trustees on 19th November 2021 and were signed on its behalf by:



Peter J MacLellan
Trustee

Wheels 2 Work County Durham

Notes to the Financial Statements for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the Charitable Incorporated Organisation (the registered office of which can be found at Page 2), which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£).

These financial statements have been prepared on the going concern basis. In using this basis the trustees have taken account of the reserves of the charity at 31 March 2021 and its prospects for subsequent periods.

Tangible Fixed Assets

Tangible fixed assets are included at cost less depreciation and impairment.

All assets costing more than £500 are capitalised. Depreciation is calculated to write down the cost of tangible fixed assets to their estimated residual value over their expected useful lives (a full year's charge is entered in the year of acquisition; no charge is entered in the year of disposal) as follows:

Motor Scooters and Bikes	- over 3 years
Plant & Equipment	- over 3 years
Computer Equipment	- over 3 years

Financial Instruments

Basic financial instruments are recognised at amortised cost.

Income

Income (including grants) is recognised in the period in which the charity has entitlement to the income, the amount of income can be reliably measured and it is probable that the income will be received.

Any rental income received in advance of the rental period is deferred until that period.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are unrestricted funds that have been earmarked for a particular purpose by the trustees. They do not form part of the charities free reserves.

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

Wheels 2 Work County Durham

Notes to the Financial Statements for the Year Ended 31 March 2021

2. INCOME FROM CHARITABLE ACTIVITIES

		Year Ended 31.03.21	Year Ended 31.03.20
	Activity	£	£
Scheme income	Wheels 2 Work County Durham Scheme	51,516	60,813
Grant funding	Wheels 2 Work County Durham Scheme	31,847	54,800
		83,363	115,613

The charity acknowledges and is grateful for the following grants received during the period:

		2021 Total	2021 Capital Funding element	2020 Total	2020 Capital Funding element
DCC Sustainable Transport funds		20,000	20,000	10,000	10,000
Sir James Knott Trust		-	-	5,000	-
Garfield Weston		-	-	10,000	-
Bishop Auckland & Shildon AAP Coalfields		-	-	19,800	-
Regeneration Trust		-	-	10,000	-
Job Retention Scheme		11,847			
Total Grant Funding		31,847	20,000	£54,800	£10,000

In addition to the above grants:

£5,000 was received from County Durham Community Foundation to subsidise eligible clients' rental costs.

£1,000 was received from Barbour Foundation to purchase push cycles for suitable clients

3. CHARITABLE ACTIVITIES COSTS

	Year Ended 31.03.21	Year Ended 31.03.20
	£	£
Governance	1,113	1,310
CIO Administration, Grant finding and Monitoring	6,733	8,296
Depreciation and (profit)/losses on disposal	16,029	21,358
Net scheme operation costs (see note 4)	109,103	125,805
	132,979	156,769

Wheels 2 Work County Durham

Notes to the Financial Statements for the Year Ended 31 March 2021

4. BREAKDOWN OF NET SCHEME OPERATION COSTS FOR THE YEAR ENDED 31 MARCH 2021

	Year Ended 31.03.21 £	Year Ended 31.03.20 £
Direct Scooter & Rider Costs	51,915	65,748
Salaries and Staff Costs	55,284	54,940
Management & Overheads	-	-
Office Costs	1,729	4,717
Marketing	175	400
Total (included as part of Note 3)	<u>109,103</u>	<u>125,805</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for any earlier period.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for any earlier period.

6. STAFF COSTS

	Year Ended 31.03.21 £	Year Ended 31.03.20 £
Wages	59,703	58,425
Social Security	603	1,590
Pensions	1,121	1,030
Total (included as part of Note 3)	<u>61,427</u>	<u>61,045</u>

The average number of employees for each of the years ended 31 March 2021 and 31 March 2020 was 3.

Wheels 2 Work County Durham

**Notes to the Financial Statements
for the Year Ended 31 March 2021**

7. TANGIBLE FIXED ASSETS

	Motor Scooters	Plant & Equipment	Totals
	£	£	£
COST			
At 1 April 2020	62,832	1,200	64,032
Additions	8,144		8,144
Disposals	(9,186)		(9,186)
At 31 March 2021	<u>61,790</u>	<u>1,200</u>	<u>62,990</u>
DEPRECIATION			
At 1 April 2020	35,072	1,200	36,272
Charge for year	16,911		16,911
Eliminated on disposal	(7,818)		(7,818)
At 31 March 2021	<u>44,165</u>	<u>1,200</u>	<u>45,365</u>
NET BOOK VALUE			
At 31 March 2021	17,625	-	17,625
At 31 March 2020	<u>27,760</u>	-	<u>27,760</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade Debtors	1,164	495
Prepayments	10,844	12,733
Total	<u>12,008</u>	<u>13,228</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Grants to pay Client Loan Fees	2,425	65
Grants to pay Bicycle Scheme Fees	1,000	
Trade Creditors	1,009	
Accrued charges	540	540
HMRC	2,932	3,859
Total	<u>7,906</u>	<u>4,464</u>

Wheels 2 Work County Durham

**Notes to the Financial Statements
for the Year Ended 31 March 2021**

10. DESIGNATED FUNDS

The trustees have decided to designate funds according to the following schedule. This is to recognise the planned timing of expenditure and the purpose or limited geographic area for which the grants were made.

Fund	Purpose	31 Mar 21	31 Mar 20
AAP local funding	For delivery of Wheels 2 Work in designated areas in 2020/21		£12,000
Scheme Relaunch Funding	Revenue costs of relaunching the scheme as CV19 restrictions lifted		£12,000
Capital Funding	To expand and maintain the scooter fleet (DCC Sustainable Transport fund)	£20,000	£20,000
Total Designated		<u>£20,000</u>	<u>£44,000</u>

11. MOVEMENT IN FUNDS

	At 31.03.20 £	Net Movement in Funds £	At 31.03.21 £
Unrestricted Funds			
Designated Funds (see note 10)	44,000	(24,000)	20,000
General Fund – Tangible Assets	27,760	(10,135)	17,625
General Fund – Current Assets	28,319	(18,992)	12,838
TOTAL FUNDS	<u>100,079</u>	<u>(49,616)</u>	<u>50,463</u>

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

	Incoming Resources	Resources Expended	Transfers	Movement in Funds
Unrestricted Funds				
Designated Funds (see note 10)	20,000	(44,000)	0	(24,000)
General Fund – Tangible Assets	3,032	(13,167)	0	(10,135)
General Fund – Current Assets	60,331	(75,812)	0	(15,481)
TOTAL FUNDS	<u>83,363</u>	<u>(132,979)</u>	<u>0</u>	<u>(49,616)</u>

Wheels 2 Work County Durham

Comparatives

	At 31.03.19	Net Movement in Funds	At 31.03.20
	£	£	£
Unrestricted Funds			
Designated Funds (see note 10)	89,813	(45,813)	44,000
General Fund – Tangible Assets	13,776	13,984	27,760
General Fund – Current Assets	37,646	(9,327)	28,319
TOTAL FUNDS	141,235	(41,156)	100,079

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

	Incoming Resources	Resources Expended	Transfers	Movement in Funds
Unrestricted Funds				
Designated Funds (see note 10)	12,000	89,813	32,000	(45,813)
General Fund – Tangible Assets	19,920	5,936		13,984
General Fund – Current Assets	83,693	61,020	(32,000)	(9,327)
TOTAL FUNDS	115,613	156,769	-	(41,156)