Charity No: 11970

WHEELS 2 WORK SOUTH WEST (Charitable Incorporated Organisation)
UNAUDITED TRUSTEE'S REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

WHEELS 2 WORK SOUTH WEST

(A Charitable Incorporated Organisation)

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Charity Number: 1194170

WHEELS 2 WORK SOUTH WEST
(A Charitable Incorporated Organisation)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2026

Trustees

Anthony McIntyre, Chairman

John Tony Harris

Craig Andrew Carey Clinch

Michael John Ellis

Marc Johnson

Sian Davis

Charity registered number

1194170

Registered Office

Wheels 2 Work South West
3 Merchants Quay
Pennygilam Industrial Estate
Launceston
Cornwall
PL15 7QA

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISORS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

Key management	Richard Ian Jowett Annie Rose Jowett
Accountants	Geraldine Coates Accounting Robson House Chapel Street Honiton EX14 1EU
Bankers	CoOperative Bank PO Box 250 Skelmersdale Lancashire WN8 6WT Natwest Bank 250 Bishopsgate London EC2M 4AA

WHEELS 2 WORK SOUTH WEST
(A Charitable Incorporated Organisation)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2026

The Trustees (who are also directors of the Charity for the purposes of the Companies Acts) present their annual report together with the financial statements of Wheels 2 Work South West (the Charity) for the year ended 31 March 2026. The Trustees confirm that the annual report and financial statements of the Charity comply with the current statutory requirements and the requirements of the Charity's governing document .

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

The activities of the Charity directed to its charitable objects and set out in its governing document (Constitution of Wheels 2 Work South West CIO), consist principally of the following:

1. The advancement of education of those who are restricted due to lack of personal transport through the provision of alternative transport to enable them to access training and educational courses they would otherwise be unable to access.
2. The prevention or relief of unemployment by those who are restricted due to lack of personal transport, the provision of alternative transport to enable them to access training and educational courses they would otherwise be unable to access.
3. Access to social opportunities effectively tackling issues surrounding mental health and loneliness effected by providing alternative transport.

b. Activities undertaken to achieve objectives

In order to achieve these objectives, Wheels 2 Work South West (W2WSW) delivered two programmes across two counties; Devon and Cornwall for public benefit.

Wheels 2 Work South West delivered the scooter loan programme to 131, three month loan-period beneficiaries during this period (an increase of 37 from the previous year) enabling them to access employment, education, training and social opportunities. The team signposted those who needed further help beyond the scope of the charity to public transport options where suitable and complementary organisations according to individual need. During the day to day running of this programme we have provided guidance and support to improve life skills including maintaining personal transport and budgeting skills. We have also signposted job vacancies where appropriate and have given general advice and guidance with regard to road safety and day to day vehicle checks.

We have continued to distribute our marketing materials to our stakeholders such as Job Centres, Libraries, tourist information centres etc in order to spread awareness of our programmes. We conduct regular information sessions for Job Centre Plus Staff teams.

We have been unable to secure any further funding for the eBike project again this year, in fact Cornwall Council have now not funded us for the last two years but we continue to deliver services throughout the County financing this delivery from our own reserves.

The eBike programme has continued on a subsidised hire basis and we have delivered a total of 90 eBike loans (a reduction of 13 from last year). Our fleet is fast becoming unreliable but we have not been able to secure any further funding or support for the program, we are

seriously considering ceasing this part of our programme

TRUSTEES' REPORT (CONTINUED)

c. The Trustees

The charity trustees manage the affairs of the CIO and exercise all the powers of the CIO. It is the duty of each charity trustee:

1. to exercise his or her powers and to perform his or her functions in his or her capacity as a trustee of the CIO in the way he or she decides in good faith would be most likely to further the purposes of the CIO; and
2. to exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances having regard in particular to:
   (i) any special knowledge or experience that he or she has or holds himself or herself out as having; and,
   (ii) if he or she acts as a charity trustee of the CIO in the course of a business or profession, to any special knowledge or experience that it is reasonable to expect of a person acting in the course of that kind of business or profession.

d. Relationships

The Charity enjoys a close partnership with Devon County Council and delivers key programmes on their behalf.

e. Volunteers

Wheels 2 Work South West currently has one volunteer registered with the Charity.

Achievements and performance

a. Review of activities

Through the provision of subsidised Powered Two-Wheeler (PTW) and electric bicycle (eBike) rental, the core W2WSW business empowers beneficiaries of the programme.

The programme is delivered to individuals in need of a solution to their transport needs via three month loan periods. Beneficiaries receive ongoing support for employment, education and training, but we also provide increased independence allowing people to access vital services including medical, social and leisure activities.

In summary, social and public benefits include a reduction of the number of people claiming benefits, better access to employment opportunities for individuals, reduced loneliness and improved mental health, plus enhancements to quality of life which comes from increased social engagement and better access to local services.

W2WSW has continued to grow the loan programme during the period and have continued to cover a wider area, including the whole of Cornwall despite no funding from Cornwall Council to contribute financially towards these efforts. This approach has enabled W2WSW to offer services to a wider geographical range of beneficiaries experiencing isolation despite the financial challenges.

It is the Charity's ongoing aim to make the programme financially self-sustaining, so anticipated growth will work towards achieving long term security for Wheels to Work delivery in the South West. W2WSW also seeks to drive and exploit wider developments in two wheeled transport and policy towards personal transport as they apply to, or will inevitably affect Wheels to Work as a sector. This

will include progressively working towards decarbonising the fleet and exploring potential business opportunities which can bring income to the charity.

Late on in the year we advertised our workshop services to the general public and as such have generated an increasing number of commercial jobs which has resulted in increased income to further support the program. In addition we have purchased state of the art diagnostic equipment to enable us to serve the wider motorcycle community. We expect our commercial income to significantly increase as the program develops.

Financial review

a. Going concern

These accounts have been prepared on a going concern basis. Throughout the period of account, the Charity's reserves have conformed with the policy set out below, and at the date of signature of this Report the Trustees are confident that the Charity will be able to continue to operate for the foreseeable future.

General

We have seen a drop in finances this year, resulting in a net operating deficit of £59,789 including Grants and other income sources.

The Charity does not have any fund or subsidiary undertaking that is in deficit.

b. Reserves policy

The Charity's policy on reserves is to maintain, in its monthly management accounts and its annual accounts, net assets sufficient to accommodate the liquidity required by all businesses in amounts varying from time to time, and also to provide for an orderly and solvent winding-down of the business should the necessity arise.

c. Financial performance

The Statement of Financial Activities show incoming resources for the year of a revenue nature of £172,654, and outgoing resources of a revenue nature of £232,443, making a net deficit of £59,789. The total free unrestricted reserves at the period end stand at £90,519.

d. Principal risks and uncertainties

The systems and procedures to manage major risks are covered by the Trustees by way of :

- Trustees' meetings
- Ongoing reference to the existing Business plan
- Organisational risk assessments
- Financial monitoring
- Ongoing review of health and safety issues

Risks can be defined as follows:

- Competition - a potential factor as we expand our reach into West Cornwall, but no other direct competitors, or indirect competition elsewhere in the region.
- Loss of funding.
- Supply chain issues and availability of new products.
- Changes in various aspects of legislation and compliance laws, including transport, employment and business law. This includes road safety laws and access to training.
- Existing and new staff resourcing including finding new staff with specific skill sets.
- Cost of Living - increasing energy costs for both business and clients.
- Data security (digital and physical).
- Effects on public policy and public opinion, for example, attitudes to two wheeled transport and users by both the general public and central government policy.

WHEELS 2 WORK SOUTH WEST

(A Charitable Incorporated Organisation)

Structure, governance and management

a. Constitution

The Charity is registered at Companies House as a Charitable Incorporated Organisation and is constituted under a Constitution dated 27th April 2021 with Articles of Association adopted on 16th April 2021. It is also registered with the Charity Commission as a Charity under number 1194170.

The Charity's objects ('Objects') are specifically restricted to the following:

1. The advancement of education of those who are restricted due to lack of personal transport through the provision of alternative transport to enable them to access training and educational courses they would otherwise be unable to access.

2. The prevention or relief of unemployment by those who are restricted due to lack of personal transport, the provision of alternative transport to enable them to access training and educational courses they would otherwise be unable to access.'

b. Methods of appointment or election of Trustees

(1) Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

(2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The maximum number of charity trustees is 12 (twelve). The charity trustees may not appoint any charity trustee if as a result the number of charity trustees would exceed the maximum

Each trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Policies and procedures for the induction and training of trustees is under development. However, the trustees make available to each new charity trustee, on or before his or her first appointment:

(a) a copy of the current version of this constitution; and

(b) a copy of the CIO's latest Trustees' Annual Report and statement of accounts.

Eligibility for trusteeship

(a) Every charity trustee must be a natural person.

(b) No individual may be appointed as a charity trustee of the CIO:

- if he or she is under the age of 16 years; or
- if he or she would automatically cease to hold office under the provisions of clause [12(1)(e)] of the constitution.

(c) No one is entitled to act as a charity trustee whether on appointment or on any re-appointment until he or she has expressly acknowledged, in whatever way the charity trustees decide, his or her acceptance of the office of charity trustee.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in according to applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume

that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees manage the affairs of W2WSW and direct the executive management team, plus set the strategic direction for the company. They:

- Monitor and evaluate the progress being made towards meeting the company's objectives and targets set out in the Business Plan.
- Decide on development projects.
- Review project developments to ensure they achieve a good standard and results for the charity.
- Ensure that equal opportunities and environmental sustainability are fully reflected at all levels of the charity.

The Trustees direct the overall business of W2WSW, regularly meeting to determine the policy and activities of the CIO. This includes the day to day activities and business of W2WSW is delivered by a management team headed by the CEO, who in turn reports to the Trustees.

Approved by order of the members of the board of Trustees on 06/07/2026

and signed on their behalf by:

Anthony Mcintyre

A McIntyre (Chair of Trustees)

CHARITY COMMISSION FOR ENGLAND AND WALES

Charity Name	No (if any)
WHEELS 2 WORK SOUTH WEST CIO	1194170

Receipts and payments accounts

CC16a

For the period from	Period start date 01/04/2025	To	Period end date 31/03/2026

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations and gifts	278	-	-	278	42,298
General government grants	47,200	-	-	47,200	53,000
Charitable activities	119,907	-	-	119,907	137,674
Interest received	2,519	-	-	2,519	3,069
	-	-	-	-	-
***Sub total** (Gross income for AR)*	169,904	-	-	169,904	236,041
A2 Asset and investment sales, (see table).					
Profit on sale of E-bikes	-	-	-	-	4,471
Scooter sales	2,750	-	-	2,750	-
Sub total	2,750	-	-	2,750	4,471
Total receipts	172,654	-	-	172,654	240,512
A3 Payments					
Direct costs for E-bikes and scooters	5,569	-	-	5,569	7,057
Wages, salaries and National Insurance	144,267	-	-	144,267	149,423
Pension contributions	22,626	-	-	22,626	20,591
Rent	2,400	-	-	2,400	7,200
Repairs & maintenance	889	-	-	889	252
Light & heating	754	-	-	754	2,058
Insurance	28,165	-	-	28,165	26,052
Telephone & internet	2,013	-	-	2,013	1,984
Postage, stationery & IT consumables	259	-	-	259	2,456
Bank charges	1,146	-	-	1,146	276
Accountancy & bookkeeping	963	-	-	963	753
Legal fees on debt recovery	945	-	-	945	933
Vehicle maintenance & running costs	1,128	-	-	1,128	2,609
Travel	4,002	-	-	4,002	3,429
Advertising & marketing	2,549	-	-	2,549	2,371
Subscriptions	991	-	-	991	594
General expenses	315	-	-	315	1,298
Depreciation	13,462	-	-	13,462	7,276
Sub total	232,443	-	-	232,443	236,612
A4 Asset and investment purchases, (see table)					
	-	-	-	-	
	-	-	-	-	
Sub total	-	-	-	-	-
Total payments	232,443	-	-	232,443	236,612
Net of receipts/(payments)	- 59,789	-	-	- 59,789	3,900
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	150,308	-	-	150,308	-
Cash funds this year end	90,519	-	-	90,519	3,900

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds	Restricted funds	Endowment funds

B1 Cash funds

	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
Cash at bank	90,519	-	-
	-	-	-
	-	-	-
Total cash funds	**90,519**	**-**	**-**
(agree balances with receipts and payments account(s))	OK	OK	OK

B2 Other monetary assets

Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
Trade Debtors	22,302	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Total other monetary assets	**22,302**	**-**	**-**

B3 Investment assets

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-

B4 Assets retained for the charity's own use

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
Freehold property	160,773		
Motor vehicles	8,493	-	-
E-bikes & scooters	37,767	-	-
Fixtures, fittings & equipment	2,343	-	-
		-	-
		-	-
		-	-
		-	-
Total assets for charity's own use	**209,376**	**-**	**-**

B5 Liabilities

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
Creditors	30,071	-	
		-	
		-	
		-	
Total liabilities	**30,071**	**-**	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	A McIntyre	



WHEELS 2 WORK SOUTH WEST CIO
(A Charitable Incorporated Organisation)
FOR THE YEAR ENDING 31 MARCH 2026

Independent examiner's report to the Trustees of Wheels 2 Work South West CIO ("the Charity")

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2026.

Responsibilities and basis of report

As the Trustees of the Charity (and its members for the purposes of Company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the directions given by the Charities Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. Accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: A Coates

Dated: 29 June 2026

Geraldine Coates
Geraldine Coates Accounting
Robson House, Chapel Street, Honiton EX14 1EU