

Charity number: 1193641

Company number: CE024992

(England and Wales)

Teme Wheels

Report of the Trustees and Unaudited Financial Statements

For the period ended 31 March 2022

**Teme Wheels**  
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**For the period ended 31 March 2022**

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**Teme Wheels**  
**Report of the Trustees**  
**For the period ended 31 March 2022**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the period 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 the Republic of Ireland (FRS 102) (effective 1 January 2019) but have prepared the accounts on an income and expenditure basis that is permitted for a Charitable Incorporated Organisation.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

In early January 2021 there was an urgent requirement for taking people for vaccinations to places such as Leominster, Ludlow, Hereford, Worcester etc. No other organisation in Tenbury could meet the need so several individuals, all of whom were experienced volunteer drivers, informally organised a group to provide transport and a link was made with the Tenbury Surgery. In addition, there was a perceived need to investigate the operation of an electric wheelchair accessible vehicle (WAV) in the rural community which no other charity in Worcestershire was doing.

In order to formalise the group and set up an operational structure for bookings, payments etc and to protect the drivers and passengers with appropriate insurance, it was decided to form a new charity with the name of Teme Wheels. The charity was registered with the Charity Commission in early March 2021. Membership of the Community Transport Association (CTA) was granted in April 2021.

The formative trustees comprised: J Driver, C Fudge, S Perry, D Reynolds and W Schuster and minutes secretary A Driver. Subsequently, I Little joined the Board.

### **Accommodation**

Initially the administration worked out of volunteers' homes, but the need for an office was quickly recognised and thus an initial arrangement to hire a room at Temeside House over the months of April and May was put in place. This was followed by the renting and equipping of office premises at 5 Teme Court in June 2021.

### **Our car transport operations**

These essential services remained very busy throughout 2021 with the addition of destinations such as Bromyard and Kington for vaccinations and many other medical destinations ranging from Birmingham to Hereford to Oswestry etc. continue to the present day. By July 2022 registered client numbers had risen to nearly 200 largely because many townspeople already knew our team and were aware of the caring nature of both drivers and administration staff.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Achievements against objectives**

#### **Electric Vehicle**

A proposal was written in March 2021 with the aim of introducing a pioneering project to cover the rural areas encompassing the Worcestershire/Hereford/Shropshire borders. Funding for the purchase and initial operation of a WAV was applied for via SpaceHive - a national crowdfunding organisation - and the target of £40,000 was reached in September. Around £20,000 of this was raised from kind donations made by local residents, businesses and our own volunteers; Malvern Hills District Council and Worcestershire County Council kindly contributed to enable the target to be reached. A nine seat Vauxhall E-Vivaro (EVie) was duly purchased, and delivery taken in February 2022. Conversion for wheelchair access took place in May and considerable experience of running the vehicle has been achieved successfully since then. A dedicated charging point hosted by Wyre Pies enabled overnight charging to take place. EVie has proved both economical and very popular with drivers and passengers.

#### **Looking ahead**

Already we have instigated a regular shopping service between Tenbury and Cleobury Mortimer with EVie and we anticipate extending such local services in the future; many novel proposals are being considered. Our client base continues to increase and consequently our need to encourage additional volunteer drivers is vital to our future, word of mouth is a very good way of spreading the message!

#### **Chairman's comments**

This has been an amazing 'journey' in every sense. We have a fantastic team of volunteers and management and our pioneering work with EVie has attracted national interest from CTA and as far away as Caithness. I wish to place on record my thanks for such a loyal and supportive team and to a substantial number of generous donors.

**Teme Wheels**  
**Report of the Trustees Continued**  
**For the period ended 31 March 2022**

**FINANCIAL REVIEW**

**Significant events**

In early January 2021 Teme Wheels was formed to provide help to the local community providing hospital visits, social events and much more.

The Charity's principal sources of funding were from donations and funding from SpaceHive to provide a pioneering electric minibus thus helping the environment. We charge a membership fee to our clients and a cost of either using cars or the electric minibus. We have also received money from

- Worcestershire County Council and Malvern Hills District Council for concessions (for those clients who own a bus pass)
- stands at 2 local events

**Reserves**

We raised £65,027 up to March 2022. Most of the income was from SpaceHive where supporters had uploaded donations. £41,197 was spent purchasing an electric minibus, signage, electric charging apparatus and insurance. The remainder was for office overheads including rent, electricity, telephones, internet, website software and insurance totalling £12,648.

Now we have the minibus we are able to offer more services such as taking groups or organisations on trips. Also, we have set up Countryside Rides where one or more passengers can enjoy some time out ranging from 1 - 5 hours.

Reserves at 31 March 2022 were £50,750 of which £40,066 was represented by fixed assets, mainly the minibus. The minibus cost £39,044. It has not been depreciated in the accounts as it was not purchased until close to the year end and was not brought into full service until after the year end.

**Going concern**

It is our policy to try to maintain a balance of unrestricted funds which equates to at least 6 months' unrestricted payments. Unrestricted cash reserves stood at £9,226 at 31 March 2022 and the Trustees are satisfied that this policy is currently met.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Teme Wheels
<b>Charity registration number</b>	1193641
<b>Company registration number</b>	CE024992
<b>Principal address</b>	5 Teme Court Teme Street Tenbury Wells Worcestershire WR15 8AA

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Mr Cliff Fudge  
(Appointed: 24 January 2021)  
(Resigned: 12 July 2021)  
Mr David Reynolds  
(Appointed: 24 January 2021)  
Mr John Driver  
(Appointed: 24 January 2021)  
Mrs Susan Perry  
(Appointed: 24 January 2021)  
Mrs Wendy Schuster  
(Appointed: 24 January 2021)  
(Resigned: 10 October 2021)  
Mr Ian Little  
(Appointed: 09 April 2022)

Teme Wheels  
Report of the Trustees Continued  
For the period ended 31 March 2022

**Secretary**

Mrs Ann Driver  
(Appointed: 24 January 2021)

**Independent examiners**

JJ Accounts Limited  
Redroofs  
Berrington Road  
Tenbury Wells  
WR15 8EN

Approved by the Board of Trustees and signed on its behalf by

..... *S Perry* .....  
Mrs Susan Perry

24 January 2023

Teme Wheels  
Independent Examiners Report to the Trustees  
For the period ended 31 March 2022

I report to the trustees on my examination of the accounts of the charitable company for the period ended 31 March 2022.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, 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 Company 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 your 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 Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiners 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 that in any material respect:

1. accounting records were not kept in respect of the Company 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 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.



JJ Accounts Limited

Redroofs

Berrington Road

Tenbury Wells

WR15 8EN

24 January 2023

**Teme Wheels**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For the period ended 31 March 2022**

	<b>Notes</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2022 £</b>
<b>Income and endowments from:</b>				
Donations and legacies	2	12,009	42,598	54,607
Charitable activities		10,420	-	10,420
<b>Total</b>		<b>22,429</b>	<b>42,598</b>	<b>65,027</b>
<b>Expenditure on:</b>				
Charitable activities	3/4	(12,648)	(1,629)	(14,277)
<b>Total</b>		<b>(12,648)</b>	<b>(1,629)</b>	<b>(14,277)</b>
<b>Net income</b>		<b>9,781</b>	<b>40,969</b>	<b>50,750</b>
<b>Total funds carried forward</b>		<b>9,781</b>	<b>40,969</b>	<b>50,750</b>


Teme Wheels  
Statement of Financial Position  
As at 31 March 2022

	Notes	2022 £
<b>Fixed assets</b>		
Tangible assets	7	40,066
		<b>40,066</b>
<b>Current assets</b>		
Cash at bank and in hand		10,684
		<b>10,684</b>
<b>Net current assets</b>		<b>10,684</b>
<b>Total assets less current liabilities</b>		<b>50,750</b>
<b>Net assets</b>		<b>50,750</b>
<b>The funds of the charity</b>		
Restricted income funds	8	40,969
Unrestricted income funds		9,781
<b>Total funds</b>		<b>50,750</b>

For the period ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

  
 -----  
 Mrs Susan Perry  
 Trustee  
 24 January 2023



**Teme Wheels**  
**Notes to the Financial Statements**  
**For the period ended 31 March 2022**

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for income and expenditure which has been accounted for on cash basis that is permitted for a Charitable Incorporated Organisation, investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Companies Act 2006.

Teme Wheels meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Going concern**

The accounts have been drafted on the basis that the Charity is a going concern.

**Funds**

Funds held by the charity are either

Unrestricted income funds are those funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds are those funds donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**Incoming resources**

All incoming resources are included in the statement of financial activities on a cash basis. The following specific policies are applied to particular categories of income:

Voluntary income including donations, legacies and grants that provide core funding or are of a general nature is recognised when received.

Incoming resources from tax reclaims are included in the statement of financial activities when received.

Income derived from events is recognised when received.

Investment income is recognised when received.

The value of voluntary help received is not included in the accounts.

**Donated goods, services and facilities**

Donated services and facilities are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the Charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the Charity of the service or facility received.

**Resources expended**

All expenditure is accounted for on a cash basis and has been classified under headings that aggregate all costs related to the category. Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Taxation**

The Charity is exempt from corporation tax on its charitable activities.

**Tangible fixed assets**

Tangible fixed assets are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis. The minibus has not been depreciated in the year because it was acquired close to the year end and was not brought into full service until after the year end.

Teme Wheels  
Notes to the Financial Statements Continued  
For the period ended 31 March 2022

Plant and Machinery  
Minibus

25% Straight line  
25% Straight line

**2. Income from donations and legacies**

	Unrestricted funds	Restricted funds	2022
	£	£	£
Donations received	12,009	42,598	54,607
	<u>12,009</u>	<u>42,598</u>	<u>54,607</u>

**3. Costs of charitable activities by fund type**

	Unrestricted funds	Restricted funds	2022
	£	£	£
The provision of community transport services for those who have no access to transport by virtue of location.	7,201	-	7,201
Support costs	5,447	1,629	7,076
	<u>12,648</u>	<u>1,629</u>	<u>14,277</u>

**4. Costs of charitable activities by activity type**

	Activities undertaken directly	Support costs	2022
	£	£	£
<b>Support costs</b>			
The provision of community transport services for those who have no access to transport by virtue of location.	7,201	7,076	14,277

Teme Wheels  
Notes to the Financial Statements Continued  
For the period ended 31 March 2022

**7. Tangible fixed assets**

Cost or valuation	Plant and Machinery £	Minibus £	Total £
Additions	1,188	39,044	40,232
At 31 March 2022	<u>1,188</u>	<u>39,044</u>	<u>40,232</u>
<b>Depreciation</b>			
Charge for period	166	-	166
At 31 March 2022	<u>166</u>	<u>-</u>	<u>166</u>
<b>Net book values</b>			
At 31 March 2022	<u>1,022</u>	<u>39,044</u>	<u>40,066</u>

**8. Movement in funds**

**Purpose of unrestricted Funds**

**General**

To provide transport in the rural community where public transport is unavailable or difficult to access in the Worcestershire, Herefordshire, Shropshire borders and Teme Valley areas.

**Restricted Funds**

	Incoming resources £	Outgoing resources £	Balance at 31/03/2022 £
EVie	42,598	(1,629)	40,969
	<u>42,598</u>	<u>(1,629)</u>	<u>40,969</u>

**Purpose of restricted funds**

**EVie**

To purchase an electric vehicle for use in rural community transport where public transport is unavailable or difficult to access.

Teme Wheels  
Notes to the Financial Statements Continued  
For the period ended 31 March 2022

**5. Analysis of support costs**

	2022
	£
<b>The provision of community transport services for those who have no access to transport by virtue of location.</b>	
Staff costs	280
Depreciation	166
Office administration	1,536
Website and booking system	941
Rent	1,895
Licenses and DBS	178
Insurance	1,629
Miscellaneous	451
	<b>7,076</b>

**6. Staff costs and emoluments**

Total staff costs for the period ended 31 March 2022 were:

	2022
	£
Salaries and wages	280
	<b>280</b>
	2022
Office	1
	<b>1</b>

Teme Wheels  
Notes to the Financial Statements Continued  
For the period ended 31 March 2022

**9. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	497	9,284	9,781
<b>Restricted funds</b>			
EVie	39,569	1,400	40,969
	<b>40,066</b>	<b>10,684</b>	<b>50,750</b>

**Teme Wheels**  
**Detailed Statement of Financial Activities**  
**For the period ended 31 March 2022**

	<b>2022</b>
	<b>£</b>
<b>INCOME AND ENDOWMENT</b>	
<b>Donations and legacies</b>	
Donations	54,607
	<b>54,607</b>
<b>Charitable activities</b>	
Income from charitable activities	10,420
	<b>10,420</b>
<b>Total incoming resources</b>	<b>65,027</b>
<b>EXPENDITURE</b>	
<b>Charitable activities</b>	
Cost of direct charitable activity	(7,201)
	<b>(7,201)</b>
<b>SUPPORT COSTS</b>	
<b>Staff costs</b>	
Staff costs	(280)
	<b>(280)</b>
<b>Depreciation</b>	
Depreciation	(166)
	<b>(166)</b>
<b>Office administration</b>	
Office administration	(1,536)
	<b>(1,536)</b>
<b>Website and booking system</b>	
Website and booking system	(941)
	<b>(941)</b>
<b>Rent</b>	
Rent	(1,895)
	<b>(1,895)</b>
<b>Licenses and DBS</b>	
Licenses and DBS	(178)
	<b>(178)</b>
<b>Insurance</b>	
Insurance	(1,629)
	<b>(1,629)</b>
<b>Miscellaneous</b>	
Miscellaneous	(451)
	<b>(451)</b>
<b>Total resources expended</b>	<b>(14,277)</b>
<b>Net Income</b>	<b>50,750</b>