WheelWorks

Northern Ireland · Charity number 103027

Details

Status	Received
Registered	2015-09-02
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Unit 4C Weavers Court Business Park Linfield Industrial Estate Linfield Road Belfast Bt12 5gh BT12 5GH
Phone	028 9024 4063
Email	info@wheelworksarts.com
Website	www.wheelworksarts.com

Activities

Purposes: The Trust is established for exclusively charitable purposes to advance public education in and improve public access to the arts.

What the charity does: The advancement of education,The advancement of the arts, culture, heritage or science

How the charity works: Arts,Community development,Education/training,Youth development

Who the charity helps: Asylum seekers/refugees,Children (5-13 year olds),Community safety/crime prevention,Ethnic minorities,Interface communities,Learning disabilities,Mental health,Physical disabilities,Preschool (0-5 year olds),Sexual orientation,Specific areas of deprivation,Travellers,Voluntary and community sector,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£419,808	£413,446	£-24,404	16

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Trustees

Name	Role	Appointed
Mr John Mills		
Mrs Clair Quigg		
Mrs Mairead Duffy		
Mrs Shelley Jarvis		
Mrs Urbi Banerjee		
Ms Hannah Mullan		
Ms Jan King		

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WheelWorks

Northern Ireland - Charity number 103027

Accounts

COMPANY REGISTRATION NUMBER: NI041640
CHARITY REGISTRATION NUMBER: XR48423

Wheelworks

Company Limited by Guarantee

Financial Statements

31 March 2025

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Wheelworks

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Wheelworks

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Wheelworks
Charity registration number	XR48423
Company registration number	NI041640
Principal office and registered office	4c Weavers Court Business Park Linfield Industrial Estate Linfield Road Belfast BT12 5GH

The trustees

J Mills	
A Connolly	(Resigned 18 August 2025)
Dr U Banerjee	
M Duffy	
K McKnight	
H Mullan	
S Jarvis	(Appointed 25 June 2024)
J King	(Appointed 25 June 2024)
C Quigg	(Appointed 25 June 2024)

Company secretary	Katherine McKnight
Auditor	Finegan Gibson Ltd Chartered accountants & statutory auditor Causeway Tower 9 James Street South Belfast BT2 8DN
Bankers	Danske Bank PO Box 183 Donegall Square West Belfast BT1 6JS
Solicitors	O'Hare Solicitors 37-41 High Street Belfast BT1 2AB

Structure, governance and management

Governing Document

Wheelworks is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1st October 2001. Wheelworks is a registered charity with the Charity Commission for Northern Ireland. Wheelworks is a membership organisation with currently 9 members, each of whom agrees to contribute £1 in the event of the charity winding up.

Appointment of trustees

The Chairman and the Trustees recruit and select new Trustees as needed. New Trustees are recruited on the relevance of their professional skills, and their potential to be able to make a helpful contribution to the governance of the charity. As part of the recruitment process they are made aware of a Trustees' legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity.

Once the potential new Trustee has agreed to be considered for appointment to the role, the Trustees meet to review and to vote on the candidates' suitability for appointment. If there is unanimous agreement, their names are then proposed for appointment in one of the scheduled board meetings.

Organisation structure and how charity makes decisions

The board of trustees, which can have up to 15 members, administers the charity. The board normally meet between 4-6 times annually and there are now sub-committees covering development, governance, HR, finance and which normally meets between 2-4 times annually. A CEO is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the CEO has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and direct charitable activities. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Relationships with related parties

None of our trustees receive remuneration or other benefit from their work with the charity.

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Objectives and activities

WheelWorks Arts as a regional youth arts charity since 1995 has been supporting children and young people's social cultural and creative educational development through accessible and innovative community-based programmes which provide a creative fusion of traditional and digital art forms, harnessing the arts for learning, change and giving young people a voice.

As a leading youth arts charity, we are known for offering innovative youth led projects in which participants engage in expressing and exploring their individuality and uniqueness through traditional and digital artforms by mobilising the arts and bringing them into communities across Northern Ireland. Our core vision is to 'Forge new creative, exciting, and inclusive spaces that inspire and empower young people and their communities to express what matters to them'.
Our core aims and objectives below are the pillars upon which WheelWorks Arts is built:

- To create and facilitate innovative, high-quality arts activity: We are committed to pushing creative boundaries and delivering exceptional programs.
- To create opportunities for children and young people (ages 4-25) to engage in creative practice: We believe every young person deserves a chance to explore their creativity, regardless of their background.
- To facilitate local communities to engage in high-quality arts experiences: We actively seek out and serve communities with low engagement, particularly in rural and socially deprived areas.
- To build resilience and capacity in the wider arts/community/youth sector: Through training, collaborations and mentoring, we empower artists, our workforce, and other organisations to better serve young people and their wider community.

In a society still healing from conflict, grappling with inequality and changing demographic landscape, our programmes and services are tools for transformation with focus on using creative outlet for enjoyment, learning and sharing.

To achieve these visions and aims we will focus on the following core strategic outcomes:

- Expand Access to Arts Participation. Reach marginalised youth through inclusive, arts and tech-enhanced programming.
- Empower Youth in Creative Careers. Build pathways into the creative sector through arts and technology combined project participation, training and mentorship.
- Grow Youth Leadership. Expand youth volunteerism and influence through structured youth leadership development programmes and support.
- Strengthen Community Capacity. Co-design programmes and services with youths and communities to transfer creative skills and knowledge sharing.
- Advance Artist & Staff Expertise. Invest in professional development and experimental arts practice.
- Develop Sustainable programmes and Services. Generate income via digital arts experiences, TS3 courses, and studio hire.

The key impacts we seek to bring in the young people with whom we work are: :

- ***Key life/work skills:*** Development of positive relationships with others such as better team working, positive peer relationships, increased communication skills with trusted adults.
- ***Attitudinal Skills:*** To enhance individual capabilities such as gaining confidence, managing own feelings, build resilience, ability to make healthy choices increased aspirations.
- ***Personal skills:*** Development of thinking skills such as respect for difference, decision making and satisfaction with own life/self.

- ***Creative skills:*** Develop enjoyment in learning new things such as art and tech led participation, planning and problem solving, pride in creative outputs and skills of arts and digital technology led learning.

To build stronger relationships, improve our visibility and increase impacts we have consultations and co-create sessions to know and understand the needs of the groups and support networks we collaborate with. Through these engagements we broaden our knowledge base, support better coordinated activities, increase collaboration on the ground, enhancing participation, empowering the young people, which increases positive impacts.

The impact and quality of our activity is demonstrated by the collaboration and relationships we have built over the years and securing a diverse range of funding streams for both core and project work. In the year 2024-25 we embraced the challenge and responded to the changing needs of the young people and their community by strengthen this relationship and broadening our partnership with over 80 current and new partner organisations across Northern Ireland. We continue to be strategic in planning and securing funding to safeguard the creative work and our continues to be placed on accessibility, reachability, innovation, inspiration, positive outcomes, and good values.

WheelWorks' charitable mission continues to be delivered under these core strands:

ArtCart & ChillCart Creative Outreach programmes: A mobile arts studio rolling into a neighbourhood where arts access is limited. That's ArtCart, a vibrant, mobile outreach programme that brings creative joy and involvement directly to communities. Whether it's a pop-up arts and craft/mural worksho p, a digital music jam, or a coding session in a car park, ArtCart transforms public spaces into hubs of expression.

- ArtCart Outreach Programme
- Summer STEAM Roadshow
- Future Focus ChillCart Outreach

Youth & Community Transformation Programmes: Programmes like iProgramme, ReAct, and T:BUC iMusic Camp use arts to address identity, positive relationships, good relations building and social justice. TBUC Camps like OnTrack, StepTogether, and Future Focus plus build cross community connections, peer leadership and resilience. These programmes are a platform for relationship building, wellbeing and growth.

- iProgramme
- ReAct
- T:BUC iMusic Camp
- OnTrack Summer Camp
- Future Pocus Plus
- StepTogether

Inclusion and Integration Programmes: With rising immigration and cultural diversity, WheelWorks leads in creative inclusion. It's not just about space to connect but integrate to progress and celebrate diversity

- Newcommer youth Arts intervention
- Voices of Diversity
- ReThink/ChangeMaker

Youth Leadership programme: Through these leadership programmes youth shape, evaluate impact, and advocate for arts access and creative section participation. These initiatives assist

participants into leaders, decision makers, creators, and influencers.

- New Narrative youth leadership
- Creative Influencers Volunteering

Tech Studio & Digital Arts Programmes: TechStudio offer VR, AR, and digital production experiences and courses to build employability skills in film making, animation, coding, and music.

- Tech Studio Hire
- TS3 educational courses in digital arts and new media
- Creative and digital arts events
- Trailblazer Digital Arts school prog

Through collaborating closely with our grassroots partners, we are committed to advancing our co-design model of participation with young people. Every facet of our work is interconnected and interdependent hence we acknowledge the challenges and collectively work towards upholding our core values: a rights-based approach, a commitment to excellence, flexibility, and innovation.

Together with young people and their communities, we are dedicated to ensuring that our creative engagement is youth-led and relevant. To achieve this, we continue to apply a co-design model of participation, allowing young people to take charge of decisions and express their interests. This ensures that we are responsive to their needs and aspirations from the very beginning.

Achievements and performance

We are grateful to our stakeholders and funders and hugely appreciate their support in believing in our creative programmes designed specifically to engage young people through an arts led learning model. Their funding opens opportunities for underserved young people, to experience and be inspired by the arts and innovative design technologies as they take part in fun and creative activities, based around the reality of each young person's situation.

As a regional youth arts organisation, we continue to support children and young people's personal, social and cultural development through accessible and innovative community-based programmes which provide a creative fusion of traditional and digital art forms, harnessing the arts for learning, change, and giving young people a voice.

We are pleased with our accomplishment between 2024-25, despite the many uncertainties and challenges we have faced, including funding cuts, reductions in funding call and increased competitions. These are the highlights of our year across artistic, community, strategic and operational areas. WheelWorks Arts 2024-25 accomplishments include:

- 7,610 young people aged 4 to 25 participated.
- 313 in-person workshops.
- 15,390 hours of in-person participation.
- 10 festivals.
- 20 exhibitions/celebration events.
- 6 volunteers dedicating over 50 hours of services to our charitable mission.
- 5 new artists recruited.
- 556 contracts offered to our artists, in both digital and visual artforms, enabling WheelWorks to broaden the diverse range of innovative and hybrid workshops to our participants across Northern Ireland.
- A total of 30,248 people reached.

In 2024-25, we nurtured our relationships with over 73 voluntary and community, youth, and school partners.

Voluntary and community, youth, and school partners. These included Shamrock Youth Club, Oasis Youth Centre, Clann Eirann Youth, Rainbow Refugees NI, Crumlin Community Hub, L.O.R.A.G., Glen Parent Daycare, Doyle Youth Centre, Tobin Centre, Ballybeen Women's Centre Connswater Community Centre, Randalstown Arches Association, Atlas Centre, Cedar Lodge School, Warrenpoint Hall 4 All, Finaghy Youth Centre, Clonduff Youth Club, St Colm's High School, The Spectrum Centre, Peter Froggatt Centre, South-eastern Regional College Newtownards, Newry Youth Resource Centre, Epicentre Youth Club, St Mary's Youth Centre, South Lake Leisure Centre, Amma Centre, Northern Regional College, Greenhill YMCA, Dungannon Youth Resource Centre, Cookstown High School, Holy Trinity College, Magherafelt Youth Centre, Newry Street Unite, Patrician Youth Centre, Cookstown Rural Network Centre, Inverary Community Centre, Foster Care Associates, Derrybeg Community Centre, Morton Community Centre, Translink, Fane Street Primary School, Donegal Road Primary School, Tannaghmore Primary School, and Longstone Special School. We continue to strengthen these relationships and also broaden our engagement, reaching out to new partners across NI. We hope to strengthen this relationship, and will be looking to also broaden our engagement, reaching out to existing and new partners across NI.

Financial review

The total funding for the Core funding remained the same with support from the Arts Council of Northern Ireland (principal funder) under its Annual Funding Programme, Garfield Weston, TBUC and Belfast City Council for our project funding. The annual income for 24-25 is lower than previous year as in that year we were able to secure £30k funding from ACNI's Health and Safety capital grant towards ArtCart solar conversion and digital equipment upgrade.

We know the power of arts and how it transcends language and cultural barriers, allowing us to connect with diverse communities, building relationships and partnerships to work together to support the creative needs of the young people across Northern Ireland. In 2024-25, we nurtured our relationships with 73 voluntary and community, youth, and school partners. The demand for our work outstrips our capacity in terms of funding and the staff resources we require to deliver quality services to our beneficiaries.

WheelWorks staff and management teams continue to be proactive in pursuing new opportunities, co-designing and co-creating innovative funding proposals and submitting funding applications to secure much needed resources in meeting the organisation's charitable mission.

The financial position of a youth arts charity like WheelWorks working with underserved communities is particularly difficult because of our reliance on external funding and the vulnerability of the beneficiaries we serve. Income streams such as grants, donations, and sponsorships are highly competitive and often subject to cuts during current economic downturns, high inflation and limited growth.

Yet the operational costs continue to rise, covering staff salaries, venue hire, materials, and outreach programs while maintaining measurable impact and innovation, which require additional investment in monitoring and digital tools. Due to the short time funding cycles, we face uncertainty year on year hence making long term planning, securing investment for resource/equipment upgrading and staff/artists development is difficult.

Yet due to the dedication and hard work from the staff and artists, support from the ACNI, BCC, Garfield Weston, TBUC and NI Executive, we were fortunate to secure much needed funding for our

work while also sustaining service income levels during 2024-25. In 24-25 our turnover was £419,808 and artists artists/facilitators contract value were £95,978k.

Moving forward, Wheelworks acknowledges that flexibility, collaboration and diversification to generate increased level of service income will be a major element in reshaping our current funding model and mitigating some of the risks and impacts of future funding cuts.

With support from our core funders and strong leadership from our trustees, staff, artists/facilitators, and volunteers we hope to ensure inclusion, accessibility, equality, and a sense of hope for the young people and their communities.

Going forward, we will continue to advance our strategic visions by sharpening our focus on co-designing creative activities that are of interest to young people, increasing income for the freelance artists, championing the value of our creative sector and developing and supporting the workforce. This will assist us to remain innovative, and transformative as we continue to inspire young people through varied arts and technology led mediums.

Reserves policy and going concern

Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. Holding adequate reserves safeguards the provision of our services in the event of unexpected significant financial pressures. Given the current economic uncertainties experienced by organisations like ours due to high inflation, lack of government funding for the arts sector, the trustees consider that the ideal level of reserves to now be between six to nine months expenditure, which for the year ended 31 March 2025 would be between £206,723 and £310,085 .

Unrestricted reserves freely available to spend, therefore excluding fixed assets, restricted reserves and designated reserves amounted to £255,899, The trustees believe this represents a sufficient level of reserve to ensure that the going concern assumption is appropriate. WheelWorks have designated £130,000 allocated as follows:

- Office Relocation cost: £80,000
- Salary support Cost: £25,000
- Equipment upgrade/capital expenditure: £25,000

Plans for future periods

Way Forward

Reflecting on the period 2024-2025, we feel positive to have been able to secure the level of funding and income to enable us to maintain the services and income level as per the last financial year. Our priority is not just to grow and strength our organisation but ensuring that we engage with those young people who, because of the pandemic, funding cuts and reduction in youth-led extracurricular provisions, have found themselves more vulnerable or unsupported.

Art is a powerful force that has the potential to transform lives, uplift spirits, and bridge gaps. It is through art led participation and learning we want the young people and their communities to share and express their feelings and interests, as it has an unparalleled ability to connect, engage and inspire people.

We know that the third and voluntary sectors since the pandemic are in an extremely tough financial landscape, at a time when more and more young people find themselves at the margins of our society and need our support more than ever. To ensure these youths, and the communities they live in, are not left to fend for themselves, and to ensure that we continue to collaborate to empower the youths through arts and innovation, we continue to emphasise the importance of culture and arts in addressing our most complex social and economic challenges while keeping the focus on strategic priorities that ensure sustainability, impact and growth. Currently we are progressing and working on these key strategic areas:

- Build alliances and engage with decision makers to amplify the importance of arts for marginalised youth to assert external influence and public visibility
- Showcase the importance of engaging young people using visual and digital arts for skills, education, and wellbeing
- Develop best practices in digital technology and arts-led practices and upskilling artists/educators/youth workers/teachers
- Upskilling our iWill volunteers to get the opportunity to team up with staff/artists to co-create and test new activities. This ensures that the voices of the young people we serve are captured and applied in decision-making processes
- Applying co design model with idea generation to capture their interests and voices as they become central in decision making process. Empower them to take leadership roles within their projects, thus fostering a sense of ownership and resilience
- Diversify and pilot earned income models to increase opportunities in service led income
- Reach out to businesses, especially those with corporate social responsibility (CSR) goals aligned with youth and community work, diversity, or arts education. Tailor social value service proposals show how the partnership can enhance their brand values
- To increase cross-sector collaboration and partnerships to show how creative and digital arts learning can align with broader outcomes, such as good relations, wellbeing employability hence open opportunities to attract non-arts funding streams
- Sharing of qualitative impact stories from participants to showcase how the arts provide a platform for expression, engagement, and social mobility for marginalised youth
- Build Capacity by investing in staff/facilitator training and development to enhance skills and improve efficiency and offer high quality work

We will continue to progress our strategic vision to support future developments in codesigning innovative projects/offers. We want to capture fresh ideas, opinions, and approaches to service delivery; we know that developing, promoting, and implementing these new strategies will allow us to respond to the changing needs, be flexible, tactical to secure proper support which can help in

protecting and progressing the work we offer to the young people through creative expression, digital story sharing, and arts activity. This is part of the process for building stability and resilience as we move forward, continue to adapt, be innovative and stay relevant with the wishes and ambitions expressed by our service users and young beneficiaries.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the 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 in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 24 November 2025 and signed on behalf of the board of trustees by:



J Mills
Trustee



M Duffy
Trustee

Wheelworks

Company Limited by Guarantee

Independent Auditor's Report to the Members of Wheelworks

Year ended 31 March 2025

Opinion

We have audited the financial statements of Wheelworks (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note X to the financial statements.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
    - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
    - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
    - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

As explained more fully in the Trustees' Responsibilities Statement (set out on page 10), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 20 to the financial statements.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

24 November 2025

Wheelworks

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	5	2,777	–	2,777	32
Charitable activities	6	20,000	341,677	361,677	386,316
Other income	7	55,354	–	55,354	53,468
Total income		78,131	341,677	419,808	439,816
Expenditure					
Expenditure on charitable activities	8	71,769	341,677	413,446	414,014
Total expenditure		71,769	341,677	413,446	414,014
Net income and net movement in funds		6,362	–	6,362	25,802
Reconciliation of funds					
Total funds brought forward		411,694	–	411,694	385,892
Total funds carried forward		418,056	–	418,056	411,694

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 20 to 29 form part of these financial statements.

Wheelworks

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**13**	32,157	44,634
Current assets			
Debtors	**14**	157,138	161,549
Cash at bank and in hand		253,165	219,464
		410,303	381,013
Creditors: amounts falling due within one year	**15**	24,404	13,953
Net current assets		385,899	367,060
Total assets less current liabilities		418,056	411,694
Net assets		418,056	411,694
Funds of the charity			
Unrestricted funds		418,056	411,694
Total charity funds	**17**	418,056	411,694

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 24 November 2025, and are signed on behalf of the board by:

J Mills
Trustee

M Duffy
Trustee

The notes on pages 20 to 29 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 4c Weavers Court Business Park, Linfield Industrial Estate, Linfield Road, Belfast, BT12 5GH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% straight line
Motor vehicles	-	25% straight line
Equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Wheelworks is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	2,777	2,777	32	32

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
TBUC	–	219,309	219,309
Arts Council of Northern Ireland	–	95,961	95,961
Garfield Weston	20,000	–	20,000
Belfast City Council	–	13,460	13,460
Education Authority	–	12,947	12,947
European Social Fund	–	–	–
	20,000	341,677	361,677

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
TBUC	–	212,200	212,200
Arts Council of Northern Ireland	–	123,923	123,923
Garfield Weston	20,000	–	20,000
Belfast City Council	–	13,995	13,995
Education Authority	–	13,206	13,206
European Social Fund	2,992	–	2,992
	22,992	363,324	386,316

7. Other income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Other income	55,354	55,354	53,468	53,468

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2025**	Total fund 2024
	£	£	**£**	£
Charitable activities	294,414	115,029	409,443	410,503
Governance costs	–	4,003	4,003	3,511
	294,414	119,032	413,446	414,014

9. Analysis of support costs

	Analysis of support costs	**Total 2025**	Total 2024
	£	**£**	£
Staff costs	79,080	79,080	85,715
Premises	24,661	24,661	16,717
Communications and IT	10,210	10,210	8,391
General office	946	946	1,597
Finance costs	132	132	116
Governance costs	4,003	4,003	3,511
	119,032	119,032	116,047

10. Net income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	16,928	30,673
Fees payable for the audit of the financial statements	4,003	3,511

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	171,166	187,917
Social security costs	5,020	7,499
Employer contributions to pension plans	6,888	7,665
	183,074	203,081

The average head count of employees during the year was 9 (2024: 11).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

11. Staff costs *(continued)*

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £58,557 (2024:£51,990).

12. Trustee remuneration and expenses

No trustee received remuneration or reimbursement for expenses during the year. (2024: £Nil)

13. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	**Total £**
Cost				
At 1 April 2024	63,454	389,914	154,129	607,497
Additions	–	–	4,451	4,451
At 31 March 2025	63,454	389,914	158,580	611,948
Depreciation				
At 1 April 2024	62,559	379,635	120,669	562,863
Charge for the year	128	2,937	13,863	16,928
At 31 March 2025	62,687	382,572	134,532	579,791
Carrying amount				
At 31 March 2025	767	7,342	24,048	32,157
At 31 March 2024	895	10,279	33,460	44,634

14. Debtors

	2025 £	2024 £
Trade debtors	154,509	159,590
Prepayments and accrued income	2,629	1,959
	157,138	161,549

15. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	5,059	9,126
Accruals and deferred income	10,468	3,509
Social security and other taxes	7,324	–
Other creditors	1,553	1,318
	24,404	13,953

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,888 (2024: £7,665).

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	Transfers	**At 31 March 2025**
	£	£	£	£	£
General funds	346,694	78,131	(71,769)	(65,000)	288,056
Designated Funds	65,000	–	–	65,000	130,000
	411,694	78,131	(71,769)	–	418,056

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	316,800	76,492	(82,813)	36,215	346,694
Designated Funds	65,000	–	–	–	65,000
	381,800	76,492	(82,813)	36,215	411,694

The trustees have designated funds of £130,000 for office relocation costs, salary support and capital expenditure (page 8).

17. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	**At 31 March 2025 £**
Education Authority	–	12,947	(12,947)	–	–
Belfast City Council	–	13,460	(13,460)	–	–
Arts Council Northern Ireland	–	95,961	(95,961)	–	–
TBUC	–	219,309	(219,309)	–	–
	–	341,677	(341,677)	–	–

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Education Authority	–	13,206	(13,206)	–	–
Belfast City Council	–	13,995	(13,995)	–	–
Arts Council Northern Ireland	4,092	123,923	(97,788)	(30,227)	–
TBUC	–	212,200	(206,212)	(5,988)	–
	4,092	363,324	(331,201)	(36,215)	–

18. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	32,157	32,157
Current assets	410,303	410,303
Creditors less than 1 year	(24,404)	(24,404)
Net assets	418,056	418,056

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	44,634	44,634
Current assets	381,013	381,013
Creditors less than 1 year	(13,953)	(13,953)
Net assets	411,694	411,694

19. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

20. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

21. Contingencies

A contingent liability exists to repay grants and Trust monies received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offers have been, or will be, complied with and no liability is expected.

22. Related parties

No related party transactions during the year

The following pages do not form part of the financial statements.

Wheelworks

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	2,777	32
Charitable activities		
TBUC	219,309	212,200
Arts Council of Northern Ireland	95,961	123,923
Garfield Weston	20,000	20,000
Belfast City Council	13,460	13,995
Education Authority	12,947	13,206
European Social Fund	–	2,992
	361,677	386,316
Other income		
Other income	55,354	53,468
Total income	419,808	439,816

Wheelworks

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
Charitable activities		
Activities undertaken directly		
Project Salaries	92,086	102,202
Employer NI Contribution	5,020	7,499
Pension Costs	6,888	7,665
Equipment and materials	14,058	9,962
Artists and Freelancer	95,978	68,595
Production cost and Events	15,202	13,605
General expenses	16,412	17,066
Art Cart running costs	24,124	29,872
Debt not recovered through underspend	–	2,017
Consultancy and legal fees	419	1,221
Room Hire	4,741	5,010
Depreciation	16,928	30,673
PR and marketing	2,558	2,580
	294,414	297,967
Support costs		
Core wages	79,080	85,715
Rent	20,273	13,286
Insurance	4,388	3,431
Telephone and postage	2,265	2,605
IT	7,945	5,786
Bank interest and charges	132	116
Subscriptions & Memberships	833	1,261
General Expenses	113	336
	115,029	112,536
Governance costs		
Auditor Remuneration	4,003	3,511
Expenditure on charitable activities	413,446	414,014
Net income	6,362	25,802

WheelWorks

Northern Ireland - Charity number 103027

Accounts

COMPANY REGISTRATION NUMBER: NI041640
CHARITY REGISTRATION NUMBER: XR48423

Wheelworks

Company Limited by Guarantee

Financial Statements

31 March 2024

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Wheelworks

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Wheelworks

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Wheelworks
Charity registration number	XR48423
Company registration number	NI041640
Principal office and registered office	4c Weavers Court Business Park Linfield Industrial Estate Linfield Road Belfast BT12 5GH
The trustees	
	J Mills A Connolly Dr U Banerjee M Duffy K McKnight J Watson (Resigned 28 November 2023) H Mullan S Jarvis (Appointed 25 June 2024) J King (Appointed 25 June 2024) C Quigg (Appointed 25 June 2024)
Company secretary	Katherine McKnight
Auditor	Finegan Gibson Ltd Chartered accountants & statutory auditor Causeway Tower 9 James Street South Belfast BT2 8DN
Bankers	Danske Bank PO Box 183 Donegall Square West Belfast BT1 6JS
Solicitors	O'Hare Solicitors 37-41 High Street Belfast BT1 2AB

Structure, governance and management

Governing Document

Wheelworks is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1st October 2001. Wheelworks is a registered charity with the Charity Commission for Northern Ireland. Wheelworks is a membership organisation with currently 9 members, each of whom agrees to contribute £1 in the event of the charity winding up.

Appointment of trustees

The Chairman and the Trustees recruit and select new Trustees as needed. New Trustees are recruited on the relevance of their professional skills, and their potential to be able to make a helpful contribution to the governance of the charity. As part of the recruitment process they are made aware of a Trustees' legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity.

Once the potential new Trustee has agreed to be considered for appointment to the role, the Trustees meet to review and to vote on the candidates' suitability for appointment. If there is unanimous agreement, their names are then proposed for appointment in one of the scheduled board meetings.

Organisation structure and how charity makes decisions

The board of trustees, which can have up to 15 members, administers the charity. The board normally meet between 4-6 times annually and there are now sub-committees covering development, governance, HR, finance and which normally meets between 2-4 times annually. A CEO is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the CEO has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and direct charitable activities. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Relationships with related parties

None of our trustees receive remuneration or other benefit from their work with the charity.

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Objectives and activities

WheelWorks is a regional and leading youth arts charity that works in partnership with communities to provide innovative programmes to young people aged 4 - 25 across Northern Ireland. We exist to create fresh opportunities for young people's social, cultural, and educational development through accessible issue-based and enjoyable traditional and digital arts led programmes.

Over the past 28 years, through visual and digital arts programmes we have been supporting and increasing personal, social, and creative skills in the young people. Our programmes offer high quality, artistic activity for learning, enjoyment, and change, giving young people from the most marginalised, disadvantaged communities a voice on matters that are important to them and their community. Our Key Aims and Objectives are:

- Create opportunities for children and young people to enjoy creative led learning and participation
- Cocreate and design innovative, high-quality art and technology led activities and programmes
- Facilitate local communities to engage in high quality arts led learning and experiences, particularly in areas of low engagement (e.g., rural areas) and areas of social deprivation
- Build resilience and capacity in the wider arts/community/youth sector through training and mentoring of artists/workforce and other organisations

Our core vision is to 'Forge new creative, exciting, and inclusive spaces that inspire and empower young people and their communities to express what matters to them'. For the past 28 years the organisation has empowered young people through visual and digital arts engagement with a balanced programme of work in both rural and urban areas. Always working directly with young people in their own communities who may be experiencing marginalisation in some way, be it from cultural and social exclusion, geographical isolation, or economic deprivation.

WheelWorks Arts provides a level playing field for marginalised young people who may feel disaffected by mainstream youth activity but are drawn to technology, arts and digital artforms such as design, spray painting, coding, gaming, web design, video gaming, animation and electronic music.

To achieve these visons and aims we will focus on the following core strategic outcomes:

- Access to traditional and digital arts participation. To enhance artistic and digital social inclusion of young people living in communities that experience barriers and access to participating in the arts.
- Advance marginalised young within the creative sector. For marginalised young people to realise their own potential.
- Increase Sustainable service offers. Generate new service income by offering experiential new arts/digital led courses /activities /training to adults /workforce i.e. VR /AR /Mocap experience /ChangeMaker /TS3 etc.
- Upskill artists and staff expertise by making available resources/equipment to experiment/pilot/develop new arts/digital technology led offerings.
- Improving creative capacity in the community and codesign and community development initiatives transferring artistic and creative skills to young people and their communities.
- Develop young volunteers. Involve volunteers to learn new skills and promote the benefit of arts led learning and participation.

We will continue to engage and empower young people by placing arts led learning and participation at the centre of our activities and use these as a medium to promote discussion, develop skills, build experience, and get them involved in activities that they may not be familiar with. The key impacts we seek to bring in the young people with whom we work are:

- Key life/work skills: Development of positive relationships with others such as better team working, positive peer relationships, increased communication skills with trusted adults
- Attitudinal Skills: To enhance individual capabilities such as gaining confidence, managing own feelings, build resilience, ability to make healthy choices increased aspirations
- Personal skills: Development of thinking skills such as respect for difference, decision making, satisfaction with own life/self
- Creative skills: Develop enjoyment in learning new things such as art and tech led participation, planning and problem solving, pride in creative outputs and skills of arts and digital technology led learning.

To build stronger relationships, improve our visibility and increase impacts we have consultations and co-create sessions to know and understand the needs of the groups and support networks we collaborate with. Through these engagements we broaden our knowledge base, support better coordinated activities, increase collaboration on the ground, enhancing participation, empowering the young people, which increases positive impacts.

The impact and quality of our activity is demonstrated by the collaboration and relationships we have built over the years and securing a diverse range of funding streams for both core and project work. In the year 2023-24 we embraced the challenge and responded to the changing needs of the young people and their community by strengthening this relationship and broadening our partnership with current and new partners across Northern Ireland. We continue to be strategic in planning and securing funding to safeguard the creative work and continue to be placed on accessibility, reachability, innovation, inspiration, positive outcomes, and good values.

Following the effect of the pandemic combined with the current budgetary and economic constraints, as a charity we acknowledge that nothing is certain as we rely on public sector funding for our work.

WheelWorks' charitable mission continues to be delivered under these core strands:

- ArtCart Outreach Programme
- iProgramme
- Future Focus programme
- iWill Volunteering Programme
- Community Transformation Programme

In WheelWorks we immensely value the contribution of our Volunteers. We value the professionalism of our staff/volunteers/artists/facilitators and thank them for constantly working with young people, listening to their needs and finding new ways to engage and inspire them as they face varied social issues and life challenges.

Through collaborating closely with our grassroots partners, we are committed to advancing our co-design model of participation with young people. Every facet of our work is interconnected and interdependent hence we acknowledge the challenges and collectively work towards upholding our core values: a rights-based approach, a commitment to excellence, flexibility, and innovation.

Together with disadvantaged young people and their communities, we are dedicated to ensuring that our creative engagement is youth-led and relevant. To achieve this, we continue to apply a co-design model of participation, allowing young people to take charge of decisions and express their interests. This ensures that we are responsive to their needs and aspirations from the very beginning.

We are grateful to our stakeholders and funders and hugely appreciate their support in believing in our creative programmes designed specifically to engage young people through arts led learning model. Their funding opens opportunities for marginalised young people, to experience and be inspired by the

arts and innovative design technologies as they take part in fun and creative activities, based around the reality of each young person's situation

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

We believe in the young people of Northern Ireland and acknowledge the value of creative participation and learning. As a regional youth arts organisation, we have been supporting children and young people's personal, social and cultural development through accessible and innovative community-based programmes which provide a creative fusion of traditional and digital art forms, harnessing the arts for learning, change, and giving young people a voice.

'Equal access to arts and cultural programmes has the potential to help reduce inequalities through narrowing the gap of social and cultural capital between the advantaged and disadvantaged populations.' Public Health Sector March 2020.

We are pleased with our achievements between 2023-24, despite the many uncertainties and challenges we have faced, including funding cuts, reductions in funding call and increased competitions. These are the highlights of our year across artistic, community, strategic and operational areas. WheelWorks Arts 2023-24 accomplishments include:

- 5435 young people aged 4 to 25 participated
- 333 in-person workshops
- 16322 hours of in-person participation
- 10 festivals
- 21 exhibitions/celebration events
- 6 volunteers dedicating over 50 hours of services to our charitable mission
- 5 new artists recruited
- 529 contracts offered to our artists, in both digital and visual artforms, enabling WheelWorks to broaden the diverse range of innovative and hybrid workshops to our participants across Northern Ireland
- A total of 32,644 people reached

In 2023-24, we nurtured our relationships with over 62 voluntary and community, youth, and school partners. These included the Kingdom YC, Cedar Lodge Special School in north Belfast, Banbridge Youth Resource Centre, A1 Youth Group, Ards Arena Youth Resource Centre, Downpatrick Primary School, Belfast Hills Partnership, Belfast Maritime Festival, Brownlow Youth Centre, Connswater Community Centre, Crumlin Community Hub, Downpatrick Autism Family Support Group, Killard House School, Killyleagh Youth Club, Laurelhill Youth Centre, Cathedral Youth Club, Radius Housing, Randalstown ARCHES, Roe Valley Residents Association, Scotch Street Youth and Community Centre, SNAP Autism Group, Ulster Museum, Ballinderry PS, Cinemagic etc.

By introducing cutting-edge technology, presenting co-created participatory models for sustained arts projects, and developing and supporting our professional artists and workforce we collaborate to deliver our vision of an excellent, professional, and youth-led creative organisation.

We hope to strengthen this relationship, and will be looking to also broaden our engagement, reaching out to existing and new partners across NI.

Financial review

Core funding remained same in 2023-24, with support from the Arts Council of Northern Ireland (principal funder) under its Annual Funding Programme, Garfield Weston and Belfast City Council.

We know the power of arts - how it transcends language and cultural barriers, allowing us to connect with diverse communities, building relationships and partnerships to work together to support the creative needs of the young people across Northern Ireland. In 2023-24, we nurtured our relationships with over 62 voluntary and community, youth, and school partners. The demand for our work outstrips our capacity in terms of funding and the staff resources we required to deliver quality services to our beneficiaries.

WheelWorks staff and management teams continue to be proactive in pursuing new opportunities, co-designing and co-creating innovative funding proposals and submitting funding applications to secure much needed resources in meeting the organisation's charitable mission.

We continue to experience the impact of the strains of the pandemic, coupled with the current challenging economic conditions and government funding cuts which does have deep impacts on marginalised young people and their communities. Yet due to the dedication and hard work from the staff and artists, support from the ACNI, BCC, Garfield Weston, TBUC and NI Executive, we were fortunate to secure much needed funding for our work while also sustaining service income levels during 2023-24. In 23-24 our turnover was £439,816 and artists artists/facilitators contract value were £68,595.

With support from our core funders and strong leadership from our trustees, staff, artists/facilitators, and volunteers we hope to overcome the increasing sense of uncertainty, cuts in funding, and need for support at grassroot level which our sector is currently experiencing. These provisions in the local communities are essential to ensure inclusion, accessibility, equality and a hope for the disadvantaged young people and their communities to have opportunities and voice.

Going forward, we will continue to advance our strategic visions by sharpening our focus on co-designing creative activities that are of interest to young people, increasing income for the freelance artists, championing the value of our creative sector and developing and supporting the workforce. This will assist us to remain innovative, transformative as we continue to engage and inspire young people through varied arts and technology led mediums.

Reserves policy and going concern

Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. Holding adequate reserves safeguards the provision of our services in the event of unexpected significant financial pressures. Given the current economic uncertainties experienced by organisations like ours due to high inflation, lack of government funding for the arts sector , hence the trustees consider that the ideal level of reserves to now be between six to nine months expenditure, which for the year ended 31 March 2024 would be between £207,007 and £ 310,511.

Unrestricted reserves freely available to spend, therefore excluding fixed assets, restricted reserves and designated reserves amounted to £302,060 The trustees believe this represents a sufficient level of reserves to ensure that the going concern assumption is appropriate. WheelWorks have designated £65,000. Designated reserves are allocated as below:

- Environmental improvement and capital cost: £15,000

- IT and cyber security: £5,000
- Volunteer development: £15,000
- Salary support Cost: £25,000
- Artists/youth facilitator skills development: £5,000

Plans for future periods

Way Forward

Reflecting on the period 2023-2024, we feel positive to have been able to secure the level of funding and income to enable us to maintain the services and income level as per the last financial year. Our priority is not just to grow and strength of our organisation but ensuring that we engage with those young people who, because of the pandemic, funding cuts and reduction in youth-led extracurricular provisions, have found themselves more vulnerable or unsupported.

Art is a powerful force that has the potential to transform lives, uplift spirits, and bridge gaps. It is through art led participation and learning we want the young people and their communities to share and express their feelings and interests, as it has an unparalleled ability to connect, engage and inspire people.

We know that the third and voluntary sectors since the pandemic are in an extremely tough financial landscape, at a time when more and more young people find themselves at the margins of our society and need our support more than ever. To ensure these youths, and the communities they live in, are not left to fend for themselves, and to ensure that we continue to collaborate to empower the youths through arts and innovation. We continue to emphasise the importance of culture and arts in addressing our most complex social and economic challenges while keeping the focus on strategic priorities that ensure sustainability, impact and growth. Currently we are progressing and working on these key strategic areas:

- Build alliances and engage with decision makers to amplify the importance of arts for marginalised youth to assert external influence and public visibility
- Showcase the importance of engaging young people using visual and digital arts for skills, education, and wellbeing
- Develop best practices in digital technology and arts-led practices and upskilling artists/educators/youth workers/teachers
- Upskilling our iWill volunteers to get the opportunity to team up with staff/artists to co-create and test new activities. This ensures that the voices of the young people we serve are captured and applied in decision-making processes
- Applying co design model with idea generation to capture their interests and voices as they become central in decision making process. Empower them to take leadership roles within their projects, thus fostering a sense of ownership and resilience
- Diversify and pilot earned income models to increase opportunities in service led income
- Reach out to businesses, especially those with corporate social responsibility (CSR) goals aligned with youth and community work, diversity, or arts education. Tailor social value service proposals show how the partnership can enhance their brand values
- To increase cross-sector collaboration and partnerships to show how creative and digital arts learning can align with broader outcomes, such as good relations, wellbeing employability hence open opportunities to attract non-arts funding streams
- Sharing of qualitative impact stories from participants to showcase how the arts provide a platform for expression, engagement, and social mobility for marginalised youth
- Build Capacity by investing in staff/facilitator training and development to enhance skills and improve efficiency and offer high quality work

We will continue to progress our strategic vision to support future developments in codesigning innovative projects/offers. We want to capture fresh ideas, opinions, and approaches to service delivery; we know that developing, promoting, and implementing these new strategies will allow us to respond to the changing needs, be flexible, tactical to secure proper support which can help in

protecting and progressing the work we offer to the young people through creative expression, digital story sharing, and arts activity. This is part of the process for building stability and resilience as we move forward, continue to adapt, be innovative and stay relevant with the wishes and ambitions expressed by our service users and young beneficiaries.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the 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 in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charity will continue in business.

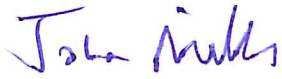
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies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

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 18 November 2024 and signed on behalf of the board of trustees by:



J Mills
Trustee



M Duffy
Trustee

Wheelworks

Company Limited by Guarantee

Independent Auditor's Report to the Members of Wheelworks

Year ended 31 March 2024

Opinion

We have audited the financial statements of Wheelworks (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
    - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
    - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
    - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

As explained more fully in the Trustees' Responsibilities Statement (set out on page 10), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 20 to the financial statements.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

18 November 2024

Wheelworks

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments					
Donations and legacies	5	32	–	32	87
Charitable activities	6	22,992	363,324	386,316	384,125
Other income	7	53,468	–	53,468	59,018
Total income		76,492	363,324	439,816	443,230
Expenditure					
Expenditure on charitable activities	8	82,813	331,201	414,014	420,632
Total expenditure		82,813	331,201	414,014	420,632
Net income		(6,321)	32,123	25,802	22,598
Transfers between funds		36,215	(36,215)	–	–
Net movement in funds		29,894	(4,092)	25,802	22,598
Reconciliation of funds					
Total funds brought forward		381,800	4,092	385,892	363,294
Total funds carried forward		411,694	–	411,694	385,892

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 20 to 29 form part of these financial statements.

Wheelworks

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	**13**	44,634	39,092
Current assets			
Debtors	**14**	161,549	146,187
Cash at bank and in hand		219,464	209,468
		381,013	355,655
Creditors: amounts falling due within one year	**15**	13,953	8,855
Net current assets		367,060	346,800
Total assets less current liabilities		411,694	385,892
Net assets		411,694	385,892
Funds of the charity			
Restricted funds		–	4,092
Unrestricted funds		411,694	381,800
Total charity funds	**17**	411,694	385,892

These financial statements were approved by the board of trustees and authorised for issue on 18 November 2024, and are signed on behalf of the board by:



J Mills
Trustee



M Duffy
Trustee

The notes on pages 20 to 29 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 4c Weavers Court Business Park, Linfield Industrial Estate, Linfield Road, Belfast, BT12 5GH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. **Accounting policies** *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% straight line
Motor vehicles	-	25% straight line
Equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. **Accounting policies** *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. **Limited by guarantee**

Wheelworks is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	32	32	87	87

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Halifax	–	–	–
TBUC	–	212,200	212,200
Arts Council of Northern Ireland	–	123,923	123,923
Garfield Weston	20,000	–	20,000
Belfast City Council	–	13,995	13,995
BBC Children in Need	–	–	–
NI Housing Executive	–	–	–
Education Authority	–	13,206	13,206
European Social Fund	2,992	–	2,992
	22,992	363,324	386,316

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Halifax	–	500	500
TBUC	–	217,755	217,755
Arts Council of Northern Ireland	–	108,706	108,706
Garfield Weston	–	–	–
Belfast City Council	–	11,000	11,000
BBC Children in Need	–	35,489	35,489
NI Housing Executive	–	4,670	4,670
Education Authority	–	–	–
European Social Fund	6,005	–	6,005
	6,005	378,120	384,125

7. Other income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Other income	53,468	53,468	59,018	59,018

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2024 £**	Total fund 2023 £
Charitable activities	297,967	112,536	410,503	417,292
Governance costs	–	3,511	3,511	3,340
	297,967	116,047	414,014	420,632

9. Analysis of support costs

	Analysis of support costs £	**Total 2024 £**	Total 2023 £
Staff costs	85,715	85,715	76,389
Premises	16,717	16,717	22,345
Communications and IT	8,391	8,391	11,385
General office	1,597	1,597	3,904
Finance costs	116	116	136
Governance costs	3,511	3,511	3,340
	116,047	116,047	117,499

10. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	30,673	31,059
Fees payable for the audit of the financial statements	3,511	3,340

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	187,917	174,082
Social security costs	7,499	8,230
Employer contributions to pension plans	7,665	7,333
	203,081	189,645

The average head count of employees during the year was 11 (2023: 10).

11. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £51,990 (2023:£45,934).

12. Trustee remuneration and expenses

No trustee received remuneration or reimbursement for expenses during the year. (2023: £Nil)

13. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	**Total £**
Cost				
At 1 April 2023	62,431	378,166	130,685	571,282
Additions	1,023	11,748	23,444	36,215
At 31 March 2024	63,454	389,914	154,129	607,497
Depreciation				
At 1 April 2023	62,431	378,166	91,593	532,190
Charge for the year	128	1,469	29,076	30,673
At 31 March 2024	62,559	379,635	120,669	562,863
Carrying amount				
At 31 March 2024	895	10,279	33,460	44,634
At 31 March 2023	–	–	39,092	39,092

14. Debtors

	2024 £	2023 £
Trade debtors	159,590	146,187
Prepayments and accrued income	1,959	–
	161,549	146,187

15. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	9,126	4,194
Accruals and deferred income	3,509	3,340
Other creditors	1,318	1,321
	13,953	8,855

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £7,665 (2023: £7,333).

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	Transfers	**At 31 March 2024**
	£	£	£	£	£
General funds	316,800	76,492	(82,813)	36,215	346,694
Designated Funds	65,000	–	–	–	65,000
	381,800	76,492	(82,813)	36,215	411,694

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	296,806	65,110	(58,174)	13,058	316,800
Designated Funds	60,000	–	–	5,000	65,000
	356,806	65,110	(58,174)	18,058	381,800

The trustees have designated funds of £65,000 for future IT, capital, salary and strategic support costs (page 7).

17. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	**At 31 March 2024** £
Children in Need	–	–	–	–	–
Education Authority	–	13,206	(13,206)	–	–
Belfast City Council	–	13,995	(13,995)	–	–
Arts Council Northern Ireland	4,092	123,923	(97,788)	(30,227)	–
TBUC	–	212,200	(206,212)	(5,988)	–
Halifax	–	–	–	–	–
NI Housing Executive	–	–	–	–	–
	4,092	363,324	(331,201)	(36,215)	–

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Children in Need	2,293	35,489	(37,782)	–	–
Education Authority	–	–	–	–	–
Belfast City Council	–	11,000	(11,000)	–	–
Arts Council Northern Ireland	–	108,706	(91,654)	(12,960)	4,092
TBUC	–	217,755	(212,657)	(5,098)	–
Halifax	4,195	500	(4,695)	–	–
NI Housing Executive	–	4,670	(4,670)	–	–
	6,488	378,120	(362,458)	(18,058)	4,092

Transfers have taken place in the year which relates to fixed assets. Wheelworks used funding to purchase assets which have been transferred to Unrestricted Funds as Wheelworks fully own the assets, no restrictions have been placed on these assets.

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Tangible fixed assets	44,634	–	44,634
Current assets	381,013	–	381,013
Creditors less than 1 year	(13,953)	–	(13,953)
Net assets	411,694	–	411,694

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	39,092	–	39,092
Current assets	351,563	4,092	355,655
Creditors less than 1 year	(8,855)	–	(8,855)
Net assets	381,800	4,092	385,892

19. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

20. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

21. Contingencies

A contingent liability exists to repay grants and Trust monies received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offers have been, or will be, complied with and no liability is expected.

22. Related parties

No related party transactions during the year

WheelWorks

Northern Ireland - Charity number 103027

Annual report

COMPANY REGISTRATION NUMBER: NI041640
CHARITY REGISTRATION NUMBER: XR48423

Wheelworks

Company Limited by Guarantee

Financial Statements

31 March 2024

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Wheelworks

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Wheelworks

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Wheelworks
Charity registration number	XR48423
Company registration number	NI041640
Principal office and registered office	4c Weavers Court Business Park Linfield Industrial Estate Linfield Road Belfast BT12 5GH
The trustees	
	J Mills A Connolly Dr U Banerjee M Duffy K McKnight J Watson (Resigned 28 November 2023) H Mullan S Jarvis (Appointed 25 June 2024) J King (Appointed 25 June 2024) C Quigg (Appointed 25 June 2024)
Company secretary	Katherine McKnight
Auditor	Finegan Gibson Ltd Chartered accountants & statutory auditor Causeway Tower 9 James Street South Belfast BT2 8DN
Bankers	Danske Bank PO Box 183 Donegall Square West Belfast BT1 6JS
Solicitors	O'Hare Solicitors 37-41 High Street Belfast BT1 2AB

Structure, governance and management

Governing Document

Wheelworks is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1st October 2001. Wheelworks is a registered charity with the Charity Commission for Northern Ireland. Wheelworks is a membership organisation with currently 9 members, each of whom agrees to contribute £1 in the event of the charity winding up.

Appointment of trustees

The Chairman and the Trustees recruit and select new Trustees as needed. New Trustees are recruited on the relevance of their professional skills, and their potential to be able to make a helpful contribution to the governance of the charity. As part of the recruitment process they are made aware of a Trustees' legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity.

Once the potential new Trustee has agreed to be considered for appointment to the role, the Trustees meet to review and to vote on the candidates' suitability for appointment. If there is unanimous agreement, their names are then proposed for appointment in one of the scheduled board meetings.

Organisation structure and how charity makes decisions

The board of trustees, which can have up to 15 members, administers the charity. The board normally meet between 4-6 times annually and there are now sub-committees covering development, governance, HR, finance and which normally meets between 2-4 times annually. A CEO is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the CEO has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and direct charitable activities. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Relationships with related parties

None of our trustees receive remuneration or other benefit from their work with the charity.

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Objectives and activities

WheelWorks is a regional and leading youth arts charity that works in partnership with communities to provide innovative programmes to young people aged 4 - 25 across Northern Ireland. We exist to create fresh opportunities for young people's social, cultural, and educational development through accessible issue-based and enjoyable traditional and digital arts led programmes.

Over the past 28 years, through visual and digital arts programmes we have been supporting and increasing personal, social, and creative skills in the young people. Our programmes offer high quality, artistic activity for learning, enjoyment, and change, giving young people from the most marginalised, disadvantaged communities a voice on matters that are important to them and their community. Our Key Aims and Objectives are:

- Create opportunities for children and young people to enjoy creative led learning and participation
- Cocreate and design innovative, high-quality art and technology led activities and programmes
- Facilitate local communities to engage in high quality arts led learning and experiences, particularly in areas of low engagement (e.g., rural areas) and areas of social deprivation
- Build resilience and capacity in the wider arts/community/youth sector through training and mentoring of artists/workforce and other organisations

Our core vision is to 'Forge new creative, exciting, and inclusive spaces that inspire and empower young people and their communities to express what matters to them'. For the past 28 years the organisation has empowered young people through visual and digital arts engagement with a balanced programme of work in both rural and urban areas. Always working directly with young people in their own communities who may be experiencing marginalisation in some way, be it from cultural and social exclusion, geographical isolation, or economic deprivation.

WheelWorks Arts provides a level playing field for marginalised young people who may feel disaffected by mainstream youth activity but are drawn to technology, arts and digital artforms such as design, spray painting, coding, gaming, web design, video gaming, animation and electronic music.

To achieve these visons and aims we will focus on the following core strategic outcomes:

- Access to traditional and digital arts participation. To enhance artistic and digital social inclusion of young people living in communities that experience barriers and access to participating in the arts.
- Advance marginalised young within the creative sector. For marginalised young people to realise their own potential.
- Increase Sustainable service offers. Generate new service income by offering experiential new arts/digital led courses /activities /training to adults /workforce i.e. VR /AR /Mocap experience /ChangeMaker /TS3 etc.
- Upskill artists and staff expertise by making available resources/equipment to experiment/pilot/develop new arts/digital technology led offerings.
- Improving creative capacity in the community and codesign and community development initiatives transferring artistic and creative skills to young people and their communities.
- Develop young volunteers. Involve volunteers to learn new skills and promote the benefit of arts led learning and participation.

We will continue to engage and empower young people by placing arts led learning and participation at the centre of our activities and use these as a medium to promote discussion, develop skills, build experience, and get them involved in activities that they may not be familiar with. The key impacts we seek to bring in the young people with whom we work are:

- Key life/work skills: Development of positive relationships with others such as better team working, positive peer relationships, increased communication skills with trusted adults
- Attitudinal Skills: To enhance individual capabilities such as gaining confidence, managing own feelings, build resilience, ability to make healthy choices increased aspirations
- Personal skills: Development of thinking skills such as respect for difference, decision making, satisfaction with own life/self
- Creative skills: Develop enjoyment in learning new things such as art and tech led participation, planning and problem solving, pride in creative outputs and skills of arts and digital technology led learning.

To build stronger relationships, improve our visibility and increase impacts we have consultations and co-create sessions to know and understand the needs of the groups and support networks we collaborate with. Through these engagements we broaden our knowledge base, support better coordinated activities, increase collaboration on the ground, enhancing participation, empowering the young people, which increases positive impacts.

The impact and quality of our activity is demonstrated by the collaboration and relationships we have built over the years and securing a diverse range of funding streams for both core and project work. In the year 2023-24 we embraced the challenge and responded to the changing needs of the young people and their community by strengthening this relationship and broadening our partnership with current and new partners across Northern Ireland. We continue to be strategic in planning and securing funding to safeguard the creative work and continue to be placed on accessibility, reachability, innovation, inspiration, positive outcomes, and good values.

Following the effect of the pandemic combined with the current budgetary and economic constraints, as a charity we acknowledge that nothing is certain as we rely on public sector funding for our work.

WheelWorks' charitable mission continues to be delivered under these core strands:

- ArtCart Outreach Programme
- iProgramme
- Future Focus programme
- iWill Volunteering Programme
- Community Transformation Programme

In WheelWorks we immensely value the contribution of our Volunteers. We value the professionalism of our staff/volunteers/artists/facilitators and thank them for constantly working with young people, listening to their needs and finding new ways to engage and inspire them as they face varied social issues and life challenges.

Through collaborating closely with our grassroots partners, we are committed to advancing our co-design model of participation with young people. Every facet of our work is interconnected and interdependent hence we acknowledge the challenges and collectively work towards upholding our core values: a rights-based approach, a commitment to excellence, flexibility, and innovation.

Together with disadvantaged young people and their communities, we are dedicated to ensuring that our creative engagement is youth-led and relevant. To achieve this, we continue to apply a co-design model of participation, allowing young people to take charge of decisions and express their interests. This ensures that we are responsive to their needs and aspirations from the very beginning.

We are grateful to our stakeholders and funders and hugely appreciate their support in believing in our creative programmes designed specifically to engage young people through arts led learning model. Their funding opens opportunities for marginalised young people, to experience and be inspired by the

arts and innovative design technologies as they take part in fun and creative activities, based around the reality of each young person's situation

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

We believe in the young people of Northern Ireland and acknowledge the value of creative participation and learning. As a regional youth arts organisation, we have been supporting children and young people's personal, social and cultural development through accessible and innovative community-based programmes which provide a creative fusion of traditional and digital art forms, harnessing the arts for learning, change, and giving young people a voice.

'Equal access to arts and cultural programmes has the potential to help reduce inequalities through narrowing the gap of social and cultural capital between the advantaged and disadvantaged populations.' Public Health Sector March 2020.

We are pleased with our achievements between 2023-24, despite the many uncertainties and challenges we have faced, including funding cuts, reductions in funding call and increased competitions. These are the highlights of our year across artistic, community, strategic and operational areas. WheelWorks Arts 2023-24 accomplishments include:

- 5435 young people aged 4 to 25 participated
- 333 in-person workshops
- 16322 hours of in-person participation
- 10 festivals
- 21 exhibitions/celebration events
- 6 volunteers dedicating over 50 hours of services to our charitable mission
- 5 new artists recruited
- 529 contracts offered to our artists, in both digital and visual artforms, enabling WheelWorks to broaden the diverse range of innovative and hybrid workshops to our participants across Northern Ireland
- A total of 32,644 people reached

In 2023-24, we nurtured our relationships with over 62 voluntary and community, youth, and school partners. These included the Kingdom YC, Cedar Lodge Special School in north Belfast, Banbridge Youth Resource Centre, A1 Youth Group, Ards Arena Youth Resource Centre, Downpatrick Primary School, Belfast Hills Partnership, Belfast Maritime Festival, Brownlow Youth Centre, Connswater Community Centre, Crumlin Community Hub, Downpatrick Autism Family Support Group, Killard House School, Killyleagh Youth Club, Laurelhill Youth Centre, Cathedral Youth Club, Radius Housing, Randalstown ARCHES, Roe Valley Residents Association, Scotch Street Youth and Community Centre, SNAP Autism Group, Ulster Museum, Ballinderry PS, Cinemagic etc.

By introducing cutting-edge technology, presenting co-created participatory models for sustained arts projects, and developing and supporting our professional artists and workforce we collaborate to deliver our vision of an excellent, professional, and youth-led creative organisation.

We hope to strengthen this relationship, and will be looking to also broaden our engagement, reaching out to existing and new partners across NI.

Financial review

Core funding remained same in 2023-24, with support from the Arts Council of Northern Ireland (principal funder) under its Annual Funding Programme, Garfield Weston and Belfast City Council.

We know the power of arts - how it transcends language and cultural barriers, allowing us to connect with diverse communities, building relationships and partnerships to work together to support the creative needs of the young people across Northern Ireland. In 2023-24, we nurtured our relationships with over 62 voluntary and community, youth, and school partners. The demand for our work outstrips our capacity in terms of funding and the staff resources we required to deliver quality services to our beneficiaries.

WheelWorks staff and management teams continue to be proactive in pursuing new opportunities, co-designing and co-creating innovative funding proposals and submitting funding applications to secure much needed resources in meeting the organisation's charitable mission.

We continue to experience the impact of the strains of the pandemic, coupled with the current challenging economic conditions and government funding cuts which does have deep impacts on marginalised young people and their communities. Yet due to the dedication and hard work from the staff and artists, support from the ACNI, BCC, Garfield Weston, TBUC and NI Executive, we were fortunate to secure much needed funding for our work while also sustaining service income levels during 2023-24. In 23-24 our turnover was £439,816 and artists artists/facilitators contract value were £68,595.

With support from our core funders and strong leadership from our trustees, staff, artists/facilitators, and volunteers we hope to overcome the increasing sense of uncertainty, cuts in funding, and need for support at grassroot level which our sector is currently experiencing. These provisions in the local communities are essential to ensure inclusion, accessibility, equality and a hope for the disadvantaged young people and their communities to have opportunities and voice.

Going forward, we will continue to advance our strategic visions by sharpening our focus on co-designing creative activities that are of interest to young people, increasing income for the freelance artists, championing the value of our creative sector and developing and supporting the workforce. This will assist us to remain innovative, transformative as we continue to engage and inspire young people through varied arts and technology led mediums.

Reserves policy and going concern

Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. Holding adequate reserves safeguards the provision of our services in the event of unexpected significant financial pressures. Given the current economic uncertainties experienced by organisations like ours due to high inflation, lack of government funding for the arts sector , hence the trustees consider that the ideal level of reserves to now be between six to nine months expenditure, which for the year ended 31 March 2024 would be between £207,007 and £ 310,511.

Unrestricted reserves freely available to spend, therefore excluding fixed assets, restricted reserves and designated reserves amounted to £302,060 The trustees believe this represents a sufficient level of reserves to ensure that the going concern assumption is appropriate. WheelWorks have designated £65,000. Designated reserves are allocated as below:

- Environmental improvement and capital cost: £15,000

protecting and progressing the work we offer to the young people through creative expression, digital story sharing, and arts activity. This is part of the process for building stability and resilience as we move forward, continue to adapt, be innovative and stay relevant with the wishes and ambitions expressed by our service users and young beneficiaries.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the 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 in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 18 November 2024 and signed on behalf of the board of trustees by:

J Mills
Trustee

M Duffy
Trustee

WheelWorks

Northern Ireland - Charity number 103027

Annual return

Opinion

We have audited the financial statements of Wheelworks (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
    - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
    - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
    - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

As explained more fully in the Trustees' Responsibilities Statement (set out on page 10), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 20 to the financial statements.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

18 November 2024

WheelWorks

Northern Ireland - Charity number 103027

Accounts

COMPANY REGISTRATION NUMBER: NI041640
CHARITY REGISTRATION NUMBER: XR48423

Wheelworks

Company Limited by Guarantee

Financial Statements

31 March 2023

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Wheelworks

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Wheelworks

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Wheelworks
Charity registration number	XR48423
Company registration number	NI041640
Principal office and registered office	4c Weavers Court Business Park Linfield Industrial Estate Linfield Road Belfast BT12 5GH

The trustees

S Stack	(Resigned 11 November 2022)
J Mills	
L Hodgins	(Resigned 22 November 2022)
A Connolly	
Dr U Banerjee	
M Duffy	(Appointed 9 August 2022)
K McKnight	(Appointed 9 August 2022)
J Watson	
H Mullan	(Appointed 22 November 2022)

Company secretary	Katherine McKnight
Auditor	Finegan Gibson Ltd Chartered accountants & statutory auditor Causeway Tower 9 James Street South Belfast BT2 8DN
Bankers	Danske Bank PO Box 183 Donegall Square West Belfast BT1 6JS
Solicitors	O'Hare Solicitors 37-41 High Street Belfast BT1 2AB

Structure, governance and management

Governing Document

Wheelworks is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1st October 2001. Wheelworks is a registered charity with the Charity Commission for Northern Ireland. Wheelworks is a membership organisation with currently 7 members, each of whom agrees to contribute £1 in the event of the charity winding up.

Appointment of trustees

The Chairman and the Trustees recruit and select new Trustees as needed. New Trustees are recruited on the relevance of their professional skills, and their potential to be able to make a helpful contribution to the governance of the charity. As part of the recruitment process they are made aware of a Trustees' legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity.

Once the potential new Trustee has agreed to be considered for appointment to the role, the Trustees meet to review and to vote on the candidates' suitability for appointment. If there is unanimous agreement, their names are then proposed for appointment in one of the scheduled board meetings.

Organisation structure and how charity makes decisions

The board of trustees, which can have up to 15 members, administers the charity. The board normally meet between 4-6 times annually and there are now sub-committees covering development, governance, HR, finance and which normally meets between 2-4 times annually. A CEO is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the CEO has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and direct charitable activities.

Relationships with related parties

None of our trustees receive remuneration or other benefit from their work with the charity.

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Objectives and activities

WheelWorks is an established and leading youth arts charity that works in partnership with communities to provide innovative programmes to young people aged 4 - 25 across Northern Ireland. We exist to create fresh opportunities for young people's social, cultural, and educational development through accessible issue-based and enjoyable traditional and digital arts led programmes.

Over the past 27 years, through visual and digital arts programmes we have been supporting and increasing personal, social, and creative skills in the young people. Our programmes offer high quality, artistic activity for learning, enjoyment, and change, giving young people from the most marginalised, disadvantaged communities a voice on matters that are important to them and their community.

Our Key Aims and Objectives are:
- The creation and facilitation of innovative, high-quality art and technology led activity
- Creating opportunities for children and young people to engage in creative practice and learning
- Facilitating local communities to engage in high quality arts experiences, particularly in areas of low engagement (e.g., rural areas) and areas of social deprivation.
- Building resilience and capacity in the wider arts/community/youth sector through training and mentoring of artists/workforce and other organisations

From the outset, our core vision was to provide mobile arts activities to excluded children and young people, who would otherwise never have access to high quality, participative arts projects, with professional artists. That vision still represents a key focus of WWA activities, and for the past 27 years the organisation has empowered young people through visual and digital arts engagement with a balanced programme of work in both rural and urban areas. Always working directly with young people in their own communities who may be experiencing marginalisation in some way, be it from cultural and social exclusion, geographical isolation, or economic deprivation.

WheelWorks Arts provides a level playing field for marginalised young people who may otherwise have limited access to new media technology and widens participation amongst groups of young people, who may feel disaffected by mainstream youth activity but are drawn to technology, arts and digital artforms such as design, spray painting, coding, gaming, web design, video gaming, animation and electronic music.

To achieve these visons and aims we will focus on the following core strategic outcomes:
- Access to traditional and digital arts participation. To enhance artistic and digital social inclusion of young people living in communities that experience barriers and access to participating in the arts.
- Advancing marginalised young within the creative sector. For marginalised young people to realise their own potential.
- Increase Sustainable service offers. Generate new service income by offering experiential new arts/digital led courses/activities/training to adults/workforce i.e. VR/AR/Mocap experience/ChangeMaker/TS3 etc.
- Advance artists and staff expertise by making available resources/equipment to experiment/pilot/develop new arts/digital technology led offerings.
- Improving creative capacity in the community and codesign and community development initiatives transferring artistic and creative skills to young people and their communities.
- Developing young volunteers. Involve volunteers to learn new skills and promote the benefit of arts led learning and participation.

We will continue to engage and empower young people by placing creativity at the centre of our

activities and use these as a medium to promote discussion, develop skills, build experience, and get them involved in activities that they may not be familiar with. The key impacts we seek to bring in the young people with whom we work are:

- Key life/work skills: Development of positive relationships with others such as better team working, positive peer relationships, increased communication skills with trusted adults
- Attitudinal Skills: To enhance individual capabilities such as gaining confidence, managing own feelings, build resilience, ability to make healthy choices increased aspirations
- Personal skills: Development of thinking skills such as respect for difference, decision making, satisfaction with own life/self
- Creative skills: Develop enjoyment in learning new things such as art and tech led participation, planning and problem solving, pride in creative outputs and skills of arts and digital technology led learning.

To build stronger relationships, improve our visibility and increase impacts, it is critically important to have consultations and co-create activities to know and understand the needs of the groups and support networks we collaborate with. Through these engagements we broaden our knowledge base, support better coordinated activities, increase collaboration on the ground, enhancing participation, empowering the young people, which increases positive impacts.

The impact and quality of our activity is demonstrated by the collaboration and relationships we have built over the years and securing a diverse range of funding streams for both core and project work. The demand for our work outstrips our capacity; over the next few years we hope to strengthen this relationship and broaden our engagement work in partnership with current and new partners across Northern Ireland.

In the year 2022-23 we embraced the challenge and responded to the changing needs by being flexible, working together with the youth and their community and collectively partnering to provide arts, and creativity. We continued to be strategic in planning and securing funding to safeguard the creative work we offer to the young people and their communities across Northern Ireland. Emphasis continues to be placed on accessibility, reachability, innovation, inspiration, positive outcomes, and good values.

The effect of the pandemic and now the economic and cost of living crisis, as a charity we acknowledge that nothing is certain and further challenges may be ahead. As we rely on public sector funding this is a challenging time for them too.

WheelWorks' charitable mission continues to be delivered under these core strands:

- ArtCart Outreach Programme
- iProgramme
- Future Focus programme
- iWill Volunteering Programme
- Community Transformation Programme

Objectives and activities *(continued)*

In WheelWorks we immensely value the contribution of our Volunteers. We value the professionalism of our staff/volunteers/artists/facilitators and thank them for constantly working with young people, listening to their needs and finding new ways to engage and inspire them as they face varied social issues and life challenges.

In this challenging landscape, we are collaborating closely with our grassroots partners to maintain the continuity of services. We are committed to advancing our co-design model of participation with young people. We acknowledge that this endeavour is far from straightforward. It demands that we tap into our individual and collective strengths, advocate for the necessary support and services, adapt to changes, and fully comprehend the challenges that can help us uphold our core values: a rights-based approach, a commitment to excellence, flexibility, and innovation.

Every facet of our work is interconnected and interdependent. Together with marginalised young people and their communities, we are dedicated to ensuring that our engagement is youth-led and relevant. To achieve this, we will persist in applying a co-design model of participation, allowing young people to take charge of decisions and express their interests. This approach ensures that we are responsive to their needs and aspirations from the very beginning.

We are grateful to our stakeholders and funders and hugely appreciate their support in believing in our programmes designed specifically with young people and their wellbeing in mind. Their funding opens opportunities for marginalised young people, to experience and be inspired by the arts and innovative design technologies as they take part in fun and creative activities, based around the reality of each young person's situation.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

As a regional youth arts organisation, we have been supporting children and young people's personal, social and cultural development through accessible and innovative community-based programmes which provide a creative fusion of traditional and digital art forms, harnessing the arts for learning, change, and giving young people a voice. We believe in the young people of Northern Ireland and acknowledge the value of creative participation and learning.

'Equal access to arts and cultural programmes has the potential to help reduce inequalities through narrowing the gap of social and cultural capital between the advantaged and disadvantaged populations.' Public Health Sector March 2020.

We are pleased with our achievements between 2022-23, despite the many uncertainties and challenges we have faced, including political uncertainty, the cost-of-living crisis, and funding cuts. These are the highlights of our year across artistic, community, strategic and operational areas. In 2022-23, took part in 370 workshops which accounted for WheelWorks Arts 2022-23 accomplishments include:

- 9,848 young people aged 4 to 25 participated
- 370 in-person workshops
- 30,624 hours of in-person participation
- 13 festivals
- 20 exhibitions
- 47 volunteers dedicating over 100 hours of services to our charitable mission
- 4 new artists recruited
- 644 contracts offered to our artists, in both digital and visual artforms, enabling WheelWorks to broaden the diverse range of innovative and hybrid workshops to our participants across Northern Ireland.
- A total of 39,392 people reached.

In 2022-23, we nurtured our relationships with over 70 voluntary and community, youth, and school partners. These included the FIND Centre in Enniskillen, Cedar Lodge Special School in north Belfast, Marrowbone Youth Club, Scotch Street Youth Club in Portadown, Pathways in Ballymoney, Include Youth, Gilford Youth Club, Glenparent Youth & Community Group, Mainstay Day Centre, North Belfast Advice Partnership, Orchardville, Hammer Youth Club, Holiday Inn refugee support, and many more. The demand for our work outstrips our capacity; we hope to strengthen this relationship, and will be looking to also broaden our engagement, reaching out to new partners across Northern Ireland.

By introducing cutting-edge technology, presenting co-created participatory models for sustained arts projects, and developing and supporting our professional artists and workforce we collaborate to deliver our vision of an excellent, professional, and youth-led creative organisation.

Financial review

Core funding remained same in 2022-23, with support from the Arts Council of Northern Ireland (principal funder) under its Annual Funding Programme, Children in Need and Belfast City Council.

WheelWorks staff and management teams continue to be proactive in pursuing new opportunities, co-designing and co-creating innovative funding proposals and submitting funding applications to secure much needed resources in meeting the organisation's charitable mission.

We had to weather the storm of Covid, forging ahead during the tumultuous times of the pandemic. The strains of the pandemic, coupled with the current challenging economic conditions and government funding cuts, continue to have a profound impact on marginalised young people and their communities.

We know the power of arts - how it transcends language and cultural barriers - allowing us to connect with diverse communities, building relationships and partnerships to work together to support the creative needs of the young people across Northern Ireland.

We knew that the current economic turmoil, rising inflation, the increasing cost of living and energy crisis, compounded by the uncertainties surrounding the NI Executive, with the current devolved government, protocol matters and governments future spending and priorities unresolved will have a direct impact on the arts and third sector. Yet due to the dedication and hard work from the staff and artists, support from the ACNI, BCC, CIN and NI Executive, we were fortunate to secure much needed funding and also increase service income during 2022-23. In 22-23 our turnover was down by 10% which was £443,950 and this meant a reduction of 6% in artists artists/facilitators contracts which was £84,437.

Going forward, we will continue to advance our strategic visions by sharpening our focus on the needs of the young people, co-designing creative activities that are of interest to young people, increasing income for the freelance artists, championing the value of our creative sector and developing and supporting the workforce to enable the organisation to remain innovative, transformative and continue to engage and inspire young people and their communities.

With support from our core funders and strong leadership from our trustees, staff, artists/facilitators, and volunteers we hope to overcome the increasing sense of uncertainty, cuts in funding, increased crisis and need for support at grassroot level which our sector is currently experiencing. These services being offered in the local communities are essential to ensure inclusion, accessibility, equality and hope for the disadvantaged young people and their communities across Northern Ireland

Reserves policy and going concern

Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. Holding adequate reserves safeguards the provision of our services in the event of unexpected significant financial pressures. Given the current economic uncertainties experienced by organisations like ours due to high inflation, lack of devolved government in Northern Ireland, cost of living and energy crisis including funding cuts, hence the trustees consider that the ideal level of reserves to now be between six to nine months expenditure, which for the year ended 31 March 2023 would be between £210,316 and £ 315,474.

Unrestricted reserves freely available to spend, therefore excluding fixed assets, restricted reserves and designated reserves amounted to £277,708. The trustees believe this represents a sufficient level

of reserve to ensure that the going concern assumption is appropriate. WheelWorks have designated £65,000. Designated reserves are allocated as below:

- Improve Environmental Impact: £5,000
- Staff Health Benefit: £5,000
- IT and cyber security: £5,000
- Capital cost: £10,000
- Cost of living crisis and Salary support Cost: £40,000

Plans for future periods

Way Forward

Reflecting on the period 2020-2022, we stand proud of our achievements. We weathered the storm of Covid, forging ahead during the tumultuous times of the pandemic. The strains of the pandemic, coupled with the current challenging economic conditions and government funding cuts, have had a profound impact on marginalised young people and their communities. This insight stems from our recent consultations, regular feedback, and planned strategic sessions.

Our priority is not just the growth and strength of our organisation but making sure that we engage with those young people who, because of the pandemic and now the cost-of-living crisis and reduction in youth-led extracurricular provisions, have found themselves more vulnerable or unsupported.

In this pursuit of a brighter future, let us not underestimate the value of art and creativity. Art is a powerful force that has the potential to transform lives, uplift spirits, and bridge gaps. It is through art that we want the young people and their communities to share and express their feelings and interests, as it has an unparalleled ability to engage, inspire, express, and connect. To achieve this, we will need to respond to the changing needs, be flexible, work together with the arts community and creative sector and collectively take actions in promoting wellbeing, arts, and creativity. We will continue to be strategic, plan and secure proper support which can help in protecting and progressing the work we offer to the young people and their communities. In the short to medium term our effort will be on three key strategic areas shared below:

1. Advance visual and digital arts for skills, education and well-being for young people

- Continue to monitor, review, develop and deliver the Trailblazer, ChillCart/Future Focus and StepTogether programmes to and for young people.
- Continue to engage with local partners to design and secure funding to commence the iProgramme for looked after and trauma experienced young people
- Continue to reach out and establish collaboration with local groups to use the ChillCart equipped with its digital arts and tech led activities to support on the street and at risk disengaged young people particularly in interface areas, areas of high tension and areas experiencing increased anti-social behaviours.
- Continue to collaborate with local universities and colleges to research and develop arts and technology led innovative offers that inspires young people to share their positive experiences with their peers and wider community.
- Offer work experience opportunities for knowledge sharing with young people in tertiary education.
- Identify and engage new artists to further expand WWA's network of creatives and facilitators to staff its programmes.
- iWill Volunteers collaborating with innovation officers to test and design offers for the young people. It is to increases arts participation, wellbeing, and personal development amongst the young volunteers taking part in the in the programme. We continue to be influenced by young people in the design, delivery, and evaluation of the programmes.
- Collaborate with artists to design new digital arts led programmes to develop digital skills, education and opportunities for younger people.
- Employment of innovation officers to develop digital activities for young people, monitor technological development and promote best practice.

2. Develop a creative space and diversify income generation

- Continue to engage with arts practitioners/youth facilitators and support them to use our creative space to test out their own practices and support local talent.

- Continue to partner with local and umbrella organisations (e.g. groups, forums, alliances) to advance mutual benefits of shared spaces
- Launch of the Tech Studio Skills Share (TS3) programme to offer training and digital arts led courses to business and third sector clients.
- Development of the ChangeMaker Programme to promote equality, diversity and inclusion (EDI) through coaching and arts led training for staff development in public, third and private sector organisations.
- Promote Tech Studio at WWA's officers as an art studio and space for external organisations to rent for meetings and other activities

3. Promote organisational stability, WWA's external influence and public visibility
- Appointment of audience development officer to support reaching out to new and strengthening partnerships with existing audiences.
- Appointment of comms officer to hand PR, social media and communications co-ordination.
- Hold annual away days with staff, board members, volunteers, artists and other stakeholders to review strategic objectives, activity operating environment and plan agreed ways forward.
- Installing and implementing the Upshot monitoring and evaluation system.
- Establishment of the Creative Works Podcast to promote awareness of WWA's work and the value of art/creativity through interviewing opinion leaders, artists and decision makers.
- Expand new communications platforms to tell WWA's story to wider audiences including Creative Works Podcast, news section on website and Creative Works Newsletter.
- Conduct annual consultations with stakeholders and young people to ensure their voices and perspectives are reflected in WWA's work.

We believe in the young people of Northern Ireland, and our programmes will help them realise their own potential through creative expression, digital story sharing, and arts activity. In this challenging landscape, we are collaborating closely with our grassroots partners to maintain the continuity of services. We are committed to advancing our co-design model of participation with young people. We acknowledge that this endeavour is far from straightforward.

As part of the process of building resilience and continuing to progress this strategy will enable WheelWorks to move forward, continue to adapt, be innovative and stay relevant with the target groups wishes and ambitions.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the 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 in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 28 November 2023 and signed on behalf of the board of trustees by:

J Mills
Trustee

M Duffy
Trustee

Wheelworks

Company Limited by Guarantee

Independent Auditor's Report to the Members of Wheelworks

Year ended 31 March 2023

Opinion

We have audited the financial statements of Wheelworks (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
    - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
    - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
    - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Dolan (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

28 November 2023

Wheelworks

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments					
Donations and legacies	5	87	–	87	22
Charitable activities	6	6,005	378,120	384,125	439,010
Investment income	7	–	–	–	120
Other income	8	59,018	–	59,018	48,089
Total income		65,110	378,120	443,230	487,241
Expenditure					
Expenditure on charitable activities	9	58,174	362,458	420,632	431,265
Total expenditure		58,174	362,458	420,632	431,265
Net income		6,936	15,662	22,598	55,976
Transfers between funds		18,058	(18,058)	–	–
Net movement in funds		24,994	(2,396)	22,598	55,976
Reconciliation of funds					
Total funds brought forward		356,806	6,488	363,294	307,318
Total funds carried forward		381,800	4,092	385,892	363,294

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 20 to 29 form part of these financial statements.

Wheelworks

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	**14**	39,092	52,093
Current assets			
Debtors	**15**	146,187	119,444
Cash at bank and in hand		209,468	202,227
		355,655	321,671
Creditors: amounts falling due within one year	**16**	8,855	10,470
Net current assets		346,800	311,201
Total assets less current liabilities		385,892	363,294
Net assets		385,892	363,294
Funds of the charity			
Restricted funds		4,092	6,488
Unrestricted funds		381,800	356,806
Total charity funds	**18**	385,892	363,294

These financial statements were approved by the board of trustees and authorised for issue on 28 November 2023, and are signed on behalf of the board by:

J Mills
Trustee

M Duffy
Trustee

The notes on pages 20 to 29 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 4c Weavers Court Business Park, Linfield Industrial Estate, Linfield Road, Belfast, BT12 5GH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. **Accounting policies** *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% straight line
Motor vehicles	-	25% straight line
Equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Wheelworks is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	87	87	22	22

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Halifax	–	500	500
TBUC	–	217,755	217,755
Arts Council of Northern Ireland	–	108,706	108,706
Belfast City Council	–	11,000	11,000
BBC Children in Need	–	35,489	35,489
NI Housing Executive	–	4,670	4,670
Education Authority	–	–	–
European Social Fund	6,005	–	6,005
	6,005	378,120	384,125

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Halifax	–	4,195	4,195
TBUC	–	243,558	243,558
Arts Council of Northern Ireland	–	95,000	95,000
Belfast City Council	–	12,515	12,515
BBC Children in Need	–	44,099	44,099
NI Housing Executive	–	15,308	15,308
Education Authority	–	10,460	10,460
European Social Fund	13,875	–	13,875
	13,875	425,135	439,010

7. Investment income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Bank Interest Receivable	–	–	120	120

8. Other income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Other income	59,018	59,018	48,089	48,089

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2023 £**	Total fund 2022 £
Charitable activities	303,133	114,159	417,292	427,988
Governance costs	–	3,340	3,340	3,277
	303,133	117,499	420,632	431,265

10. Analysis of support costs

	Analysis of support costs £	**Total 2023 £**	Total 2022 £
Staff costs	76,389	76,389	80,612
Premises	22,345	22,345	20,389
Communications and IT	11,385	11,385	8,863
General office	3,904	3,904	12,883
Finance costs	136	136	97
Governance costs	3,340	3,340	3,277
	117,499	117,499	126,121

11. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	31,059	37,079
Fees payable for the audit of the financial statements	3,340	3,277

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	174,082	168,734
Social security costs	8,230	13,963
Employer contributions to pension plans	7,333	6,537
	189,645	189,234

12. Staff costs *(continued)*

The average head count of employees during the year was 10 (2022: 9).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £45,934 (2022:£52,888).

13. Trustee remuneration and expenses

No trustee received remuneration or reimbursement for expenses during the year. (2022: £Nil)

14. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	**Total £**
Cost				
At 1 April 2022	62,431	378,166	131,502	572,099
Additions	–	–	18,058	18,058
Disposals	–	–	(18,875)	(18,875)
At 31 March 2023	62,431	378,166	130,685	571,282
Depreciation				
At 1 April 2022	62,431	378,166	79,409	520,006
Charge for the year	–	–	31,059	31,059
Disposals	–	–	(18,875)	(18,875)
At 31 March 2023	62,431	378,166	91,593	532,190
Carrying amount				
At 31 March 2023	–	–	39,092	39,092
At 31 March 2022	–	–	52,093	52,093

15. Debtors

	2023 £	2022 £
Trade and other debtors	146,187	119,444
	146,187	119,444

16. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	4,194	2,658
Accruals and deferred income	3,340	3,305
Social security and other taxes	–	1,392
Other creditors	1,321	3,115
	8,855	10,470

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £7,333 (2022: £6,537).

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	**At 31 March 2023**
	£	£	£	£	£
General funds	296,806	65,110	(58,174)	13,058	316,800
Designated Funds	60,000	–	–	5,000	65,000
	356,806	65,110	(58,174)	18,058	381,800

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	253,910	62,106	(37,987)	18,777	296,806
Designated Funds	50,000	–	–	10,000	60,000
	303,910	62,106	(37,987)	28,777	356,806

The trustees have designated funds of £65,000 for future IT, capital, salary and strategic support costs (page 6).

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	**At 31 March 2023** £
Children in Need	2,293	35,489	(37,782)	–	–
Education Authority	–	–	–	–	–
Belfast City Council	–	11,000	(11,000)	–	–
Arts Council Northern Ireland	–	108,706	(91,654)	(12,960)	4,092
TBUC	–	217,755	(212,657)	(5,098)	–
Halifax	4,195	500	(4,695)	–	–
NI Housing Executive	–	4,670	(4,670)	–	–
	6,488	378,120	(362,458)	(18,058)	4,092

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Children in Need	3,408	44,099	(45,214)	–	2,293
Education Authority	–	10,460	(10,460)	–	–
Belfast City Council	–	12,515	(12,515)	–	–
Arts Council Northern Ireland	–	95,000	(78,450)	(16,550)	–
TBUC	–	243,558	(231,331)	(12,227)	–
Halifax	–	4,195	–	–	4,195
NI Housing Executive	–	15,308	(15,308)	–	–
	3,408	425,135	(393,278)	(28,777)	6,488

Transfers have taken place in the year which relates to fixed assets. Wheelworks used funding to purchase assets which have been transferred to Unrestricted Funds as Wheelworks fully own the assets, no restrictions have been placed on these assets.

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Tangible fixed assets	39,092	–	39,092
Current assets	351,563	4,092	355,655
Creditors less than 1 year	(8,855)	–	(8,855)
Net assets	381,800	4,092	385,892

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	52,093	–	52,093
Current assets	315,183	6,488	321,671
Creditors less than 1 year	(10,470)	–	(10,470)
Net assets	356,806	6,488	363,294

20. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

21. Contingencies

A contingent liability exists to repay grants and Trust monies received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offers have been, or will be, complied with and no liability is expected.

22. Related parties

Trustee expenses incurred during the year totalled £350. (2022: £200)

The following pages do not form part of the financial statements.

Wheelworks

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	87	22
Charitable activities		
Halifax	500	4,195
TBUC	217,755	243,558
Arts Council of Northern Ireland	108,706	95,000
Belfast City Council	11,000	12,515
BBC Children in Need	35,489	44,099
NI Housing Executive	4,670	15,308
Education Authority	–	10,460
European Social Fund	6,005	13,875
	384,125	439,010
Investment income		
Bank Interest Receivable	–	120
Other income		
Other income	59,018	48,089
Total income	443,230	487,241

Wheelworks

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
Charitable activities		
Activities undertaken directly		
Project Salaries	97,693	88,122
Employer NI Contribution	8,230	13,963
Pension Costs	7,333	6,537
Equipment and materials	21,036	6,360
Artists and Freelancer	84,437	90,486
Production cost and Events	14,398	24,082
General expenses	13,103	15,746
Art Cart running costs	20,199	16,807
Consultancy and legal fees	–	1,696
Depreciation	31,059	37,079
PR and marketing	5,645	4,266
	303,133	305,144
Support costs		
Core wages	76,389	80,612
Rent	19,800	18,480
Insurance	2,545	1,910
Telephone and postage	3,340	2,722
IT	8,045	6,140
Bank interest and charges	136	97
Room Hire	958	10,245
Subscriptions & Memberships	1,183	1,843
General Expenses	1,763	795
	114,159	122,844
Governance costs		
Auditor Remuneration	3,340	3,277
Expenditure on charitable activities	420,632	431,265
Net income	22,598	55,976

WheelWorks

Northern Ireland - Charity number 103027

Annual report

COMPANY REGISTRATION NUMBER: NI041640
CHARITY REGISTRATION NUMBER: 103027

Wheelworks

Company Limited by Guarantee

Financial Statements

31 March 2023

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Wheelworks

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Wheelworks

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Wheelworks
Charity registration number	103027
Company registration number	NI041640
Principal office and registered office	4c Weavers Court Business Park Linfield Industrial Estate Linfield Road Belfast BT12 5GH

The trustees

S Stack	(Resigned 11 November 2022)
J Mills	
L Hodgins	(Resigned 22 November 2022)
A Connolly	
Dr U Banerjee	
M Duffy	(Appointed 9 August 2022)
K McKnight	(Appointed 9 August 2022)
J Watson	
H Mullan	(Appointed 22 November 2022)

Company secretary	Katherine McKnight
Auditor	Finegan Gibson Ltd Chartered accountants & statutory auditor Causeway Tower 9 James Street South Belfast BT2 8DN
Bankers	Danske Bank PO Box 183 Donegall Square West Belfast BT1 6JS
Solicitors	O'Hare Solicitors 37-41 High Street Belfast BT1 2AB

Structure, governance and management

Governing Document

Wheelworks is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1st October 2001. Wheelworks is a registered charity with the Charity Commission for Northern Ireland. Wheelworks is a membership organisation with currently 7 members, each of whom agrees to contribute £1 in the event of the charity winding up.

Appointment of trustees

The Chairman and the Trustees recruit and select new Trustees as needed. New Trustees are recruited on the relevance of their professional skills, and their potential to be able to make a helpful contribution to the governance of the charity. As part of the recruitment process they are made aware of a Trustees' legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity.

Once the potential new Trustee has agreed to be considered for appointment to the role, the Trustees meet to review and to vote on the candidates' suitability for appointment. If there is unanimous agreement, their names are then proposed for appointment in one of the scheduled board meetings.

Organisation structure and how charity makes decisions

The board of trustees, which can have up to 15 members, administers the charity. The board normally meet between 4-6 times annually and there are now sub-committees covering development, governance, HR, finance and which normally meets between 2-4 times annually. A CEO is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the CEO has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and direct charitable activities.

Relationships with related parties

None of our trustees receive remuneration or other benefit from their work with the charity.

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Objectives and activities

WheelWorks is an established and leading youth arts charity that works in partnership with communities to provide innovative programmes to young people aged 4 - 25 across Northern Ireland. We exist to create fresh opportunities for young people's social, cultural, and educational development through accessible issue-based and enjoyable traditional and digital arts led programmes.

Over the past 27 years, through visual and digital arts programmes we have been supporting and increasing personal, social, and creative skills in the young people. Our programmes offer high quality, artistic activity for learning, enjoyment, and change, giving young people from the most marginalised, disadvantaged communities a voice on matters that are important to them and their community.

Our Key Aims and Objectives are:
- The creation and facilitation of innovative, high-quality art and technology led activity
- Creating opportunities for children and young people to engage in creative practice and learning
- Facilitating local communities to engage in high quality arts experiences, particularly in areas of low engagement (e.g., rural areas) and areas of social deprivation.
- Building resilience and capacity in the wider arts/community/youth sector through training and mentoring of artists/workforce and other organisations

From the outset, our core vision was to provide mobile arts activities to excluded children and young people, who would otherwise never have access to high quality, participative arts projects, with professional artists. That vision still represents a key focus of WWA activities, and for the past 27 years the organisation has empowered young people through visual and digital arts engagement with a balanced programme of work in both rural and urban areas. Always working directly with young people in their own communities who may be experiencing marginalisation in some way, be it from cultural and social exclusion, geographical isolation, or economic deprivation.

WheelWorks Arts provides a level playing field for marginalised young people who may otherwise have limited access to new media technology and widens participation amongst groups of young people, who may feel disaffected by mainstream youth activity but are drawn to technology, arts and digital artforms such as design, spray painting, coding, gaming, web design, video gaming, animation and electronic music.

To achieve these visons and aims we will focus on the following core strategic outcomes:
- Access to traditional and digital arts participation. To enhance artistic and digital social inclusion of young people living in communities that experience barriers and access to participating in the arts.
- Advancing marginalised young within the creative sector. For marginalised young people to realise their own potential.
- Increase Sustainable service offers. Generate new service income by offering experiential new arts/digital led courses/activities/training to adults/workforce i.e. VR/AR/Mocap experience/ChangeMaker/TS3 etc.
- Advance artists and staff expertise by making available resources/equipment to experiment/pilot/develop new arts/digital technology led offerings.
- Improving creative capacity in the community and codesign and community development initiatives transferring artistic and creative skills to young people and their communities.
- Developing young volunteers. Involve volunteers to learn new skills and promote the benefit of arts led learning and participation.

We will continue to engage and empower young people by placing creativity at the centre of our

activities and use these as a medium to promote discussion, develop skills, build experience, and get them involved in activities that they may not be familiar with. The key impacts we seek to bring in the young people with whom we work are:

- Key life/work skills: Development of positive relationships with others such as better team working, positive peer relationships, increased communication skills with trusted adults
- Attitudinal Skills: To enhance individual capabilities such as gaining confidence, managing own feelings, build resilience, ability to make healthy choices increased aspirations
- Personal skills: Development of thinking skills such as respect for difference, decision making, satisfaction with own life/self
- Creative skills: Develop enjoyment in learning new things such as art and tech led participation, planning and problem solving, pride in creative outputs and skills of arts and digital technology led learning.

To build stronger relationships, improve our visibility and increase impacts, it is critically important to have consultations and co-create activities to know and understand the needs of the groups and support networks we collaborate with. Through these engagements we broaden our knowledge base, support better coordinated activities, increase collaboration on the ground, enhancing participation, empowering the young people, which increases positive impacts.

The impact and quality of our activity is demonstrated by the collaboration and relationships we have built over the years and securing a diverse range of funding streams for both core and project work. The demand for our work outstrips our capacity; over the next few years we hope to strengthen this relationship and broaden our engagement work in partnership with current and new partners across Northern Ireland.

In the year 2022-23 we embraced the challenge and responded to the changing needs by being flexible, working together with the youth and their community and collectively partnering to provide arts, and creativity. We continued to be strategic in planning and securing funding to safeguard the creative work we offer to the young people and their communities across Northern Ireland. Emphasis continues to be placed on accessibility, reachability, innovation, inspiration, positive outcomes, and good values.

The effect of the pandemic and now the economic and cost of living crisis, as a charity we acknowledge that nothing is certain and further challenges may be ahead. As we rely on public sector funding this is a challenging time for them too.

WheelWorks' charitable mission continues to be delivered under these core strands:

- ArtCart Outreach Programme
- iProgramme
- Future Focus programme
- iWill Volunteering Programme
- Community Transformation Programme

Objectives and activities *(continued)*

In WheelWorks we immensely value the contribution of our Volunteers. We value the professionalism of our staff/volunteers/artists/facilitators and thank them for constantly working with young people, listening to their needs and finding new ways to engage and inspire them as they face varied social issues and life challenges.

In this challenging landscape, we are collaborating closely with our grassroots partners to maintain the continuity of services. We are committed to advancing our co-design model of participation with young people. We acknowledge that this endeavour is far from straightforward. It demands that we tap into our individual and collective strengths, advocate for the necessary support and services, adapt to changes, and fully comprehend the challenges that can help us uphold our core values: a rights-based approach, a commitment to excellence, flexibility, and innovation.

Every facet of our work is interconnected and interdependent. Together with marginalised young people and their communities, we are dedicated to ensuring that our engagement is youth-led and relevant. To achieve this, we will persist in applying a co-design model of participation, allowing young people to take charge of decisions and express their interests. This approach ensures that we are responsive to their needs and aspirations from the very beginning.

We are grateful to our stakeholders and funders and hugely appreciate their support in believing in our programmes designed specifically with young people and their wellbeing in mind. Their funding opens opportunities for marginalised young people, to experience and be inspired by the arts and innovative design technologies as they take part in fun and creative activities, based around the reality of each young person's situation.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

As a regional youth arts organisation, we have been supporting children and young people's personal, social and cultural development through accessible and innovative community-based programmes which provide a creative fusion of traditional and digital art forms, harnessing the arts for learning, change, and giving young people a voice. We believe in the young people of Northern Ireland and acknowledge the value of creative participation and learning.

'Equal access to arts and cultural programmes has the potential to help reduce inequalities through narrowing the gap of social and cultural capital between the advantaged and disadvantaged populations.' Public Health Sector March 2020.

We are pleased with our achievements between 2022-23, despite the many uncertainties and challenges we have faced, including political uncertainty, the cost-of-living crisis, and funding cuts. These are the highlights of our year across artistic, community, strategic and operational areas. In 2022-23, took part in 370 workshops which accounted for WheelWorks Arts 2022-23 accomplishments include:

- 9,848 young people aged 4 to 25 participated
- 370 in-person workshops
- 30,624 hours of in-person participation
- 13 festivals
- 20 exhibitions
- 47 volunteers dedicating over 100 hours of services to our charitable mission
- 4 new artists recruited
- 644 contracts offered to our artists, in both digital and visual artforms, enabling WheelWorks to broaden the diverse range of innovative and hybrid workshops to our participants across Northern Ireland.
- A total of 39,392 people reached.

In 2022-23, we nurtured our relationships with over 70 voluntary and community, youth, and school partners. These included the FIND Centre in Enniskillen, Cedar Lodge Special School in north Belfast, Marrowbone Youth Club, Scotch Street Youth Club in Portadown, Pathways in Ballymoney, Include Youth, Gilford Youth Club, Glenparent Youth & Community Group, Mainstay Day Centre, North Belfast Advice Partnership, Orchardville, Hammer Youth Club, Holiday Inn refugee support, and many more. The demand for our work outstrips our capacity; we hope to strengthen this relationship, and will be looking to also broaden our engagement, reaching out to new partners across Northern Ireland.

By introducing cutting-edge technology, presenting co-created participatory models for sustained arts projects, and developing and supporting our professional artists and workforce we collaborate to deliver our vision of an excellent, professional, and youth-led creative organisation.

Financial review

Core funding remained same in 2022-23, with support from the Arts Council of Northern Ireland (principal funder) under its Annual Funding Programme, Children in Need and Belfast City Council.

WheelWorks staff and management teams continue to be proactive in pursuing new opportunities, co-designing and co-creating innovative funding proposals and submitting funding applications to secure much needed resources in meeting the organisation's charitable mission.

We had to weather the storm of Covid, forging ahead during the tumultuous times of the pandemic. The strains of the pandemic, coupled with the current challenging economic conditions and government funding cuts, continue to have a profound impact on marginalised young people and their communities.

We know the power of arts - how it transcends language and cultural barriers - allowing us to connect with diverse communities, building relationships and partnerships to work together to support the creative needs of the young people across Northern Ireland.

We knew that the current economic turmoil, rising inflation, the increasing cost of living and energy crisis, compounded by the uncertainties surrounding the NI Executive, with the current devolved government, protocol matters and governments future spending and priorities unresolved will have a direct impact on the arts and third sector. Yet due to the dedication and hard work from the staff and artists, support from the ACNI, BCC, CIN and NI Executive, we were fortunate to secure much needed funding and also increase service income during 2022-23. In 22-23 our turnover was down by 10% which was £443,950 and this meant a reduction of 6% in artists artists/facilitators contracts which was £84,437.

Going forward, we will continue to advance our strategic visions by sharpening our focus on the needs of the young people, co-designing creative activities that are of interest to young people, increasing income for the freelance artists, championing the value of our creative sector and developing and supporting the workforce to enable the organisation to remain innovative, transformative and continue to engage and inspire young people and their communities.

With support from our core funders and strong leadership from our trustees, staff, artists/facilitators, and volunteers we hope to overcome the increasing sense of uncertainty, cuts in funding, increased crisis and need for support at grassroot level which our sector is currently experiencing. These services being offered in the local communities are essential to ensure inclusion, accessibility, equality and hope for the disadvantaged young people and their communities across Northern Ireland

Reserves policy and going concern

Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. Holding adequate reserves safeguards the provision of our services in the event of unexpected significant financial pressures. Given the current economic uncertainties experienced by organisations like ours due to high inflation, lack of devolved government in Northern Ireland, cost of living and energy crisis including funding cuts, hence the trustees consider that the ideal level of reserves to now be between six to nine months expenditure, which for the year ended 31 March 2023 would be between £210,316 and £ 315,474.

Unrestricted reserves freely available to spend, therefore excluding fixed assets, restricted reserves and designated reserves amounted to £277,708. The trustees believe this represents a sufficient level

of reserve to ensure that the going concern assumption is appropriate. WheelWorks have designated £65,000. Designated reserves are allocated as below:

- Improve Environmental Impact: £5,000
- Staff Health Benefit: £5,000
- IT and cyber security: £5,000
- Capital cost: £10,000
- Cost of living crisis and Salary support Cost: £40,000

Plans for future periods

Way Forward

Reflecting on the period 2020-2022, we stand proud of our achievements. We weathered the storm of Covid, forging ahead during the tumultuous times of the pandemic. The strains of the pandemic, coupled with the current challenging economic conditions and government funding cuts, have had a profound impact on marginalised young people and their communities. This insight stems from our recent consultations, regular feedback, and planned strategic sessions.

Our priority is not just the growth and strength of our organisation but making sure that we engage with those young people who, because of the pandemic and now the cost-of-living crisis and reduction in youth-led extracurricular provisions, have found themselves more vulnerable or unsupported.

In this pursuit of a brighter future, let us not underestimate the value of art and creativity. Art is a powerful force that has the potential to transform lives, uplift spirits, and bridge gaps. It is through art that we want the young people and their communities to share and express their feelings and interests, as it has an unparalleled ability to engage, inspire, express, and connect. To achieve this, we will need to respond to the changing needs, be flexible, work together with the arts community and creative sector and collectively take actions in promoting wellbeing, arts, and creativity. We will continue to be strategic, plan and secure proper support which can help in protecting and progressing the work we offer to the young people and their communities. In the short to medium term our effort will be on three key strategic areas shared below:

1. Advance visual and digital arts for skills, education and well-being for young people

- Continue to monitor, review, develop and deliver the Trailblazer, ChillCart/Future Focus and StepTogether programmes to and for young people.
- Continue to engage with local partners to design and secure funding to commence the iProgramme for looked after and trauma experienced young people
- Continue to reach out and establish collaboration with local groups to use the ChillCart equipped with its digital arts and tech led activities to support on the street and at risk disengaged young people particularly in interface areas, areas of high tension and areas experiencing increased anti-social behaviours.
- Continue to collaborate with local universities and colleges to research and develop arts and technology led innovative offers that inspires young people to share their positive experiences with their peers and wider community.
- Offer work experience opportunities for knowledge sharing with young people in tertiary education.
- Identify and engage new artists to further expand WWA's network of creatives and facilitators to staff its programmes.
- iWill Volunteers collaborating with innovation officers to test and design offers for the young people. It is to increases arts participation, wellbeing, and personal development amongst the young volunteers taking part in the in the programme. We continue to be influenced by young people in the design, delivery, and evaluation of the programmes.
- Collaborate with artists to design new digital arts led programmes to develop digital skills, education and opportunities for younger people.
- Employment of innovation officers to develop digital activities for young people, monitor technological development and promote best practice.

2. Develop a creative space and diversify income generation

- Continue to engage with arts practitioners/youth facilitators and support them to use our creative space to test out their own practices and support local talent.

- Continue to partner with local and umbrella organisations (e.g. groups, forums, alliances) to advance mutual benefits of shared spaces
- Launch of the Tech Studio Skills Share (TS3) programme to offer training and digital arts led courses to business and third sector clients.
- Development of the ChangeMaker Programme to promote equality, diversity and inclusion (EDI) through coaching and arts led training for staff development in public, third and private sector organisations.
- Promote Tech Studio at WWA's officers as an art studio and space for external organisations to rent for meetings and other activities

3. Promote organisational stability, WWA's external influence and public visibility
- Appointment of audience development officer to support reaching out to new and strengthening partnerships with existing audiences.
- Appointment of comms officer to hand PR, social media and communications co-ordination.
- Hold annual away days with staff, board members, volunteers, artists and other stakeholders to review strategic objectives, activity operating environment and plan agreed ways forward.
- Installing and implementing the Upshot monitoring and evaluation system.
- Establishment of the Creative Works Podcast to promote awareness of WWA's work and the value of art/creativity through interviewing opinion leaders, artists and decision makers.
- Expand new communications platforms to tell WWA's story to wider audiences including Creative Works Podcast, news section on website and Creative Works Newsletter.
- Conduct annual consultations with stakeholders and young people to ensure their voices and perspectives are reflected in WWA's work.

We believe in the young people of Northern Ireland, and our programmes will help them realise their own potential through creative expression, digital story sharing, and arts activity. In this challenging landscape, we are collaborating closely with our grassroots partners to maintain the continuity of services. We are committed to advancing our co-design model of participation with young people. We acknowledge that this endeavour is far from straightforward.

As part of the process of building resilience and continuing to progress this strategy will enable WheelWorks to move forward, continue to adapt, be innovative and stay relevant with the target groups wishes and ambitions.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the 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 in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 28 November 2023 and signed on behalf of the board of trustees by:

J Mills
Trustee

M Duffy
Trustee

WheelWorks

Northern Ireland - Charity number 103027

Annual return

Wheelworks

Company Limited by Guarantee

Independent Auditor's Report to the Members of Wheelworks

Year ended 31 March 2023

Opinion

We have audited the financial statements of Wheelworks (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
    - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
    - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
    - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Dolan (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

28 November 2023