

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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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

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

Year ended 31 March 2023

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.

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

Year ended 31 March 2023

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 visions 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

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

Year ended 31 March 2023

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

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

Year ended 31 March 2023

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.

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Year ended 31 March 2023

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.

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Year ended 31 March 2023

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

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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

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Year ended 31 March 2023

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 increase arts participation, wellbeing, and personal development amongst the young volunteers taking part 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.

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Year ended 31 March 2023

- 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.

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

Year ended 31 March 2023

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

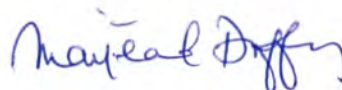
Each of the persons who is a trustee at the date of approval of this report confirms that:

- 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