

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

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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 8EN

**Bankers** Danske Bank  
PO Box: 183  
Donegall Square West  
Belfast  
BT1 6JS

**Solicitors** O'Hare Solicitors  
37-41 High Street  
Belfast  
BT1 2AB

# Wheelworks

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### 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.

# Wheelworks

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### 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 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.
- 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:

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## Wheelworks

### Company Limited by Guarantee

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

#### Year ended 31 March 2024

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- 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

## **Wheelworks**

**Company Limited by Guarantee**

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

**Year ended 31 March 2024**

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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.

# Wheelworks

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### 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.

# Wheelworks

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### 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
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# Wheelworks

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

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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.

## Wheelworks

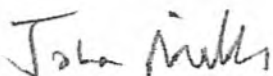
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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

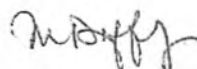
Year ended 31 March 2024

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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

