

The Wheel Trust
Annual Report and Accounts
For the Year Ended
31 December 2025

Scottish Charity Number

SC034972

The Wheel Trust

Report and Accounts For the Year Ended 31 December 2025

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The Wheel Trust

Trustees' Annual Report For the Year Ended 31 December 2025

The Trustees are pleased to present their report and the accounts for the year ended 31 December 2024.

Reference & Administrative Information

Principal Address: c/o Partick Trinity Church
20 Lawrence Street
Glasgow
G11 5HG

Scottish Charity Number: SC034972

Trustees

The following served as trustees during the year and up to the date of this report:

Rev Laura Digan
David Hay
Lynne Harvey
David Johnston
Karen A Wallace
Graeme C Wood

The existing Trustees can appoint additional Trustees, with a maximum of seven Trustees and a minimum of three. One third of the Trustees retire at each Annual General Meeting and are eligible for re-election.

Independent examiner: A Richard G Service BSc CA ATII
66 Southbrae Drive
Glasgow
G13 1QD

The Wheel Trust Trustees' Annual Report (continued)

Structure, Governance and Management

The Wheel Trust (the Trust) is a charitable Trust, established by Deed dated 23 October 2003, and is registered as a Scottish charity (charity number SC034972).

The work of the Trust is under the day-to-day control of the Management Committee, which has a minimum of five and not more than fifteen members who are appointed by the Trustees. During the year ended 31 December 2025, the Management Committee comprised:

Graeme C Wood (Chairman)	Karen A Wallace (Trustee)
Anne Macfarlane (Primary school Advisor)	Lynne Harvey (West Glasgow New Church)
Joyce Ellis (Consultant Fundraiser)	Craig Morris & Carol Baird (Scripture Union)
Sarah Miller (St Silas Episcopal Church link)	David Johnston (Partick Trinity Church)
Rev Laura Digan (Whiteinch Church)	David Hay (Partick Victoria Park Church)
Ajoke Olakunle (Part Time Admin Officer)	Resigned 28 Feb 2025
Deborah Craig (Part Time Administrator)	Appointed 20 October 2025

Objectives & Activities

The aim of the Trust is to enable young people of school age in the West End of Glasgow to explore and experience the Christian faith. This will be realised through a Youth Ministry Team consisting of youth workers employed by the Trust and youth workers employed by partner churches.

At the start of the year, we employed one 0.5FTE staff Youth Worker in Karen Campbell. Ajoke Olakunle resigned as our part Admin Officer but continued as an unpaid volunteer for several months until we appointed her replacement. The Trustees would like to put on record our appreciation for the commitment and efforts Ajoke has given during her time with the Wheel Trust. Her role as financial bookkeeper was critical after the loss of our Treasurer.

We welcomed Debs Craig to her role as part time Administrator in October 2025. As her Web page profile says, "Debs has worked as an administrator and fundraiser for other Christian charities before and enjoys getting everyone organised and colour-coded!" The Trust communications have already benefited from her positive impact.

As a result of securing a development role with SU Scotland, Karen Campbell left her post with the Wheel Trust at the end of July 2025. She has been a staff member for over 13 years and will be greatly missed. She had become a valued member of the Support for Learning Department at Hillhead. It was very fitting that she was guest of Honour and gave out the prizes at the annual end of year event at Hillhead High. Karen had established and developed numerous excellent working relationships with so many of our partner Churches and Youth Workers throughout our network. The Trustees would like formally to put on record our thanks and appreciation for all that she has given to the job throughout her time with the Trust.

We welcomed Caitlin Kelly to the post of Intern Youth Worker in September 2025. She will work part time in the Hillhead Learning Community as she continues her studies at Glasgow University. We are grateful to Carol Baird from SU Scotland, who is Line Managing Caitlin as part of our ongoing Partnership. As outlined last year, Rev Laura Digan and Jamie Pringle continue the Wheel Trust Youth work in the Hyndland Learning Community. This continuity in schools is a direct result of partnership working.

Achievements and Performance

Teams of Youth Workers and volunteers conducted Workshops in local Primary schools. At Easter over two hundred young people participated in Easter Code in five schools. With "Christmas Unwrapped" workshops, around four hundred young people were involved from eight schools. Teams of up to ten volunteers, lead by Wheel Trust staff, facilitated these interactive events. Significantly this included 7 youth Workers from our network of partners, mostly drawn from local churches.

Partnership working also allowed us to coordinate and run another successful summer event "Connect in the City", (CitC), Partick Victoria Park (PVP) church and West Glasgow New Church (WGNC) supplied buildings, Wheel Trust Staff and local Youth Workers, aided by volunteers, supplied the Team for an event based in Whiteinch area of Glasgow. Funding for CitC came from a mixture of sources. Sponsored events of Youth Workers raised some funds together with donations from members of partner churches. This allowed us to run a "Pay what you can scheme" to ensure finance was less of a barrier to most families participating.

The Wheel Trust Trustees' Annual Report (continued)

Achievements and Performance (continued)

Another area of Partnership working continued as we sustained Flourish Wellbeing courses in both Hillhead and Hyndland Secondary schools as well as consolidating in several Primary schools. As a result, overall, there are stronger and deeper relationships between partner Youth Workers and the Schools we all seek to serve.

In August 2025 The Maclellan Foundation Scotland has approved an Award of £9,200 to The Wheel Trust & Youthwork Journeys (YWJ) to support the Pathways Project. YWJ will work in partnership to help develop several youthwork strands including:

- Programme for volunteers and young leaders'
- Network Youth workers & staff given opportunities to grow into their next "season"
- Greater understanding and resources to support Management Groups in our network.

Much of the groundwork and network connections were undertaken between August and December 2025 and this project will develop throughout 2026.

In September 2025 we were awarded the sum of £13,000, from Scripture Union Scotland (SUS).

It was allocated as below:

- £5,000 towards the Existing Cost Fund to support ongoing running costs.
- £8,000 towards the Ministry Impact Grant to support recruiting a new Youth worker.

We were successful in recruiting a new Youth Worker who will start their post in February 2026.

Financial Review

Details of receipts and payments during the year are found on page 6 and in the notes to the accounts.

Receipts in the year totalled £64,636, an increase on 2024 and above the 10-year average of £43,166. Payments decreased to £38,105, with most of the decrease relating to changes in staffing costs.

There were net receipts of £26,531 during the year (2024: net payments of £9,492), with a surplus of £14,657 in restricted funds and the balance of the surplus in the general funds. Bank and cash balances carried forward consist of £63,547, of which £14,657 is held in restricted funds and £48,890 is held in the charity's general fund.

Reserves Policy

Currently the aim of the Trustees is to hold free reserves equivalent to six months of expenditure. At the year-end, the Trust held free reserves, represented by the charity's general fund, of £48,890, which equate to between 10 and 12 months' expenditure based on the forward budget.

We are always grateful for donations from churches, individual donors and trusts. The Trustees continue to keep the expenditure of the Trust under regular scrutiny.

The Trustees are grateful to Paul M Clelland CA, who prepared our accounts this year, and to Richard Service BSc CA ATII who has accepted appointment as Independent Examiner of the accounts.

Approved by the Trustees and signed on their behalf:



**Graeme Wood
Trustee and Management Chair**

Date: 13th April 2026

Report of the Independent Examiner To the Trustees of The Wheel Trust

I report on the accounts of The Wheel Trust (the charity) for the year ended 31 December 2025, which are set out on pages 6 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention.

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 16th April 2026

A Richard G Service BSc CA ATII

66 Southbrae Drive
Glasgow
G13 1QD

The Wheel Trust

Receipts & Payments Account for the year ended 31 December 2025

		Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Receipts	Note				
Grants & donations	3	42,590	17,883	60,473	33,805
Receipts from charitable activities:					
School youth work		-	-	-	2,250
Connect in the City		865	3,298	4,163	5,345
Total Receipts		43,455	21,181	64,636	41,400
Payments					
<i>Fundraising costs</i>		1,600	-	1,600	1,760
<i>Payments relating to charitable activities:</i>					
Staff costs including training		17,677	-	17,677	35,461
Sessional staff		450	-	450	-
Travel		-	-	-	380
Connect in the City expenses		3,546	3,734	7,280	5,942
Other activity expenses		2,487	247	2,734	2,153
Insurance		1,080	-	1,080	1,018
Administrative expenses		2,314	-	2,314	2,778
Professional fees - payroll processing		-	-	-	1,000
Professional fees - consultancy		-	2,543	2,543	-
<i>Purchase of fixed assets</i>		2,002	-	2,002	-
<i>Governance and administrative costs:</i>					
Accountancy		425	-	425	400
Total Payments		31,581	6,524	38,105	50,892
Net receipts / (payments) in year		11,874	14,657	26,531	(9,492)
Balance brought forward		37,016	-	37,016	46,508
Balance carried forward	2	48,890	14,657	63,547	37,016

The Wheel Trust

Statement of Balances as at 31 December 2025

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Cash funds				
Opening bank & cash balances	37,016	-	37,016	46,508
Surplus / (deficit) for the year	11,874	14,657	26,531	(9,492)
Closing bank & cash balances	48,890	14,657	63,547	37,016

Other assets	Fund	£	£
Tangible fixed assets at estimate of net book value	General	1,335	-
Gift aid tax recoverable		5,765	2,734
Other accrued income		-	107
		5,765	2,841
Liabilities			
Accrued expenditure		858	1,009

Approved by the trustees and signed on their behalf:

Graeme Wood.

Name:
Trustee

Date: 13th April 2026

The Wheel Trust

Year Ended 31 December 2025

Notes to the Accounts

1. Accounting Policies

Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

2. Movements in funds

	Balance at 1.1.25	Receipts	Payments	Transfers	Balance at 31.12.25
Unrestricted Funds					
General fund	37,016	43,455	(31,581)	-	48,890
Restricted Funds					
MacLellan Foundation	-	9,200	(2,543)	-	6,657
SU Scotland	-	8,000	-	-	8,000
GCC Area Grants	-	436	(436)	-	-
Connect in the City	-	3,298	(3,298)	-	-
Christmas Unwrapped	-	247	(247)	-	-
Total restricted funds	-	21,181	(6,524)	-	14,657
Total funds	37,016	64,636	(38,105)	-	63,547

Notes on funds:

The *MacLellan Foundation* awarded a grant for a joint project with Youth Work Journeys. The balance carried forward will be spent in the subsequent financial year.

SU Scotland awarded a Ministry Impact grant towards the cost of a new youth worker. This post was filled after the year end. The grant will be spent in the subsequent financial year.

Glasgow City Council (GCC) Area Grants awarded a grant for equipment, which was spent in full during the year.

The *Connect in the City* fund arose from specific donations and fundraising towards the cost of running this annual event. These funds were spent in full during the year.

The *Christmas Unwrapped* appeal raised money through individual donations towards the costs of Christmas activities. The fund was spent in full during the year.

The Wheel Trust
Year Ended 31 December 2025
Notes to the Accounts (continued)

3. Grants & donations

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Grants and donations from Trusts	14,250	17,636	31,886	8,550
Individual donations	12,235	247	12,482	11,075
Church donations	16,105	-	16,105	14,180
Total donations	42,590	17,883	60,473	33,805

4. Trustee Remuneration and Expenses

No remuneration or expenses were paid to any trustees or related parties during the current or previous year.