

# VIA WINGS

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## MEETING NEEDS, CHANGING LIVES

### **Directors' Report and Unaudited Financial Statements for the year ended 31 October 2022**

**Company Registration number: NI641813**

**CCNI Charity Registration number: NIC106946**

**(A charitable company limited by guarantee not having a share capital.)**

**VIA WINGS**  
**Charitable company Information**  
**For the year ended 31 October 2022**

Trustees	R. McKnight E. Atchison A. Patience (resigned 28 September 2022) R. Beasley (appointed 28 September 2022)
Members of the Charity	G. Redmond (Founder) R. McKnight E. Atchison R. Beasley (appointed Trustee 28 September 2022) C. Thompson P. Crothers J. McMurray A. Dillon B. Skillen D. Weir J. Dillon A. Patience (resigned 28 September 2022) C. Wallace (resigned 15 March 2022)
Company Number	NI641813
HMRC Charity Number	NIC 106946
Registered Office	9-13 Princes Street Dromore BT25 1AY
Independent Examiner	Samantha Martin FCA Martin Bookkeeping and Accountancy Services 5 Magheralave Manor Lisburn BT28 3EN
Business address	9-13 Princes Street Dromore BT25 1AY
Bankers	Danske Bank 37-39 Bridge Street Banbridge BT23 3JL

The trustees present their report and financial statements for the year ending 31 October 2022.

### **Objectives and Activities**

The Charity's objectives are specifically restricted to the following:

Via Wings was established in 2009 to relieve poverty and to promote the benefit of the inhabitants of Dromore and its environs of County Down without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organisations and the inhabitants in a common effort to advance education, to provide facilities in the interests of social welfare for recreation or other leisure-time occupation, with the object of improving the conditions of life for the said inhabitants and in particular:

- a) To maintain and manage a centre or centres in the area of benefit for activities promoted by the Charity;
- b) The provision of programmes in order to advance education and promote the benefit of the beneficiaries, in particular mothers with children;
- c) The provision of practical help for the beneficiaries who require such assistance as a result of their economic circumstances.

### **Achievements, Performance & Public Benefit**

During 2021-2022 Via Wings provided the following for those people within the greater community of Dromore, Co. Down who had specific needs:

- Fortnightly food parcels to families in need.
- Social supermarket.
- Practical help for those in crisis situations by distributing donated furniture and household items to create homes for families in poverty.
- Pastoral support for those isolated or lonely.
- Provided counselling and social support services to those in need, with mental health, grief, addiction and family breakdown situations.
- Education programmes for school age children and young people with additional needs.
- Training of clients to prepare them for the general workplace.
- Worked to train and encourage volunteers.
- Distribution of food and toys at Christmas.
- Provided safe location for social gathering.
- Developed programmes for personal wellbeing and mental health support.
- Preloved clothing shop providing affordable clothing to the community.

### **Community Services**

Via Wings continued to develop existing projects and services for the benefit of the community during 2021/22. With a staff team of 18, and many volunteers, projects and services were provided from the charity's premises in the centre of Dromore. They seek to meet physical needs of those in poverty through the Dare2Care project and Social Supermarket, which provide clients with food and material items for house and home as well as advice and support for those affected by poverty. In partnership with local food stores, agencies and government bodies, Via Wings provides an accessible place for the community to select surplus food items that may otherwise have been wasted. Preloved clothing is sold through the social enterprise 'Wing's 'N' Things' providing affordable clothing to the community as well as funds for the charity.

Families are further supported through the Mini Wings project which provides afterschool educational programmes for children from the two local primary schools in Dromore. Young adults, some of whom had additional needs, received training and mentoring to prepare them for employment through the Learning 360 project. During 2021/22 an increase in demand for counselling services highlighted the importance and need for expansion of counselling and mentoring services at Via Wings as we seek to support not only the physical but the mental needs people may have to help break the chains of poverty.

## **VIA WINGS**

### **Trustees' Annual Report (including Directors' Report)**

**For the year ended 31 October 2022**

#### **Property and Premises**

The Via Wings premises diversified and were maintained to meet changing needs of the community and charity.

- Work commenced on phase 3 of the premises with the conversion of the previously unrestored outbuildings into the Wellbeing Centre which would create spaces specific to the support of wellbeing and mental health through therapies, counselling and courses.
- A cool room and new storage facilities for food products to benefit the Dare 2 Care project.
- Kitchen improvements to enable regular meals to be made for older members of the community.
- New doors and windows to improve security and heating efficiency.

#### **Financial Review**

The results for the year are set out in the statement of financial activities on page 8 of the financial statements. The Charity recorded net income for the year ended 31 October 2022 of £46,203 (2021: £141,738). This was added to reserves brought forward of £481,514 to leave total reserves of £527,717 at 31 October 2022.

Grants received during the year 2021/22 of substantial size, that were £25K or over, were:

- DoH Mental Health grant of £33,986.
- £25,460 from BBC Children in Need for the Mini Wings project.
- £56,600 from Henry Smith Charity for running costs, training, catering and salaries.
- £27,160 from Trusthouse Charitable Foundation for Dare 2 Care.
- £25,000 from Garfield Weston for the Wellbeing Centre renovations.

Income was also generated through the Wings 'N' Things shop, donations for FareShare food and fundraising activities arranged by staff and volunteers. An increase in demand for the work of Via Wings has resulted in a gradual increase in staff numbers and employee costs: £182,801 (2021: £171,688).

Trade creditors of £6,875 (2021: £10,771) include a list of supplier invoices which were invoiced within the financial year ending 31 October 2022, but payment for these did not occur until the new financial year.

#### **Reserves**

It is the policy of the Board of Trustees to maintain sufficient free reserves as are consistent with the ongoing financial requirements of the Charity.

#### **Going Concern**

The trustees are of the opinion that the Charity has sufficient reserves to continue as a going concern for a period of at least twelve months from the date of signing the financial statements. As a result, they believe that it is appropriate to prepare the financial statements on the going concern basis.

Whilst we are a not-for-profit organisation, the net income established again this year is as a result of funds allowed to accumulate from fundraising or grants for the specific purpose of refurbishing and further developments to the premises, such as the Wellbeing Centre, and projects to be continued to the term of their funding.

#### **Recruitment and appointment of the trustees**

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association unless otherwise determined by the company in a General Meeting the number of trustees shall not be less than three and is not subject to any maximum. Trustees are elected to serve only until the next Annual General Meeting, at which they shall then be eligible for re-election.



## **VIA WINGS**

### **Trustees' Annual Report (including Directors' Report)**

**For the year ended 31 October 2022**

#### **Governing Document and Constitution of the Charity**

The Charity is governed by the Memorandum and Articles of Association dated 28 October 2016. The Board of Trustees meets on a monthly basis and at least ten times per year.

#### **Compliance with Public Benefit**

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the Charity's purposes and provide a benefit to the beneficiaries. The charity trustees have complied with the duty to have due regard to the guidance issued by the Commission under section 4(b) of the Charities Act (the public benefit requirement statutory guidance). Details of how the main activities undertaken by the Charity to further its charitable purposes for the public benefit have been detailed in 'Achievements, Performance and Public Benefit' on page 3.

#### **Directors (who are also trustees)**

R. McKnight

E. Atchison

A. Patience (resigned 28 September 2022)

R. Beasley (appointed 28 September 2022)

#### **Reference and Administrative Information**

The Charity's reference and administrative details are outlined on page 2.

The trustees serving as at the date of the Trustees' Annual Report are outlined on page 2. Members of the Charity are also listed on page 2. No other individual, other than those listed, served as a trustee of the Charity during the financial year.

**Trustees' responsibilities in relation to the financial statements**

The charity trustees (who are also directors of Via Wings for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

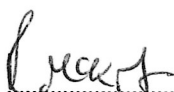
Company law requires the trustees prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charitable company and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 7 June 2023 and signed on their behalf by:



Mrs R. McKnight  
Trustee and Board Secretary



Mrs R. Beasley  
Trustee and Board Chairperson

**Independent examiner's report to the charity trustees of Via Wings  
For the year ending 31 October 2022**

I report on the accounts of the Charity for the year ended 31 October 2022, which are set out on pages 8 to 18.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act;
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of the Charities Act;
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



.....  
Samantha Martin FCA  
Martin Bookkeeping and Accountancy Services  
5 Magheralave Manor  
Lisburn  
BT28 3EN  
12 June 2023

**VIA WINGS**
**Statement of Financial Activities including Income and Expenditure Account  
For the year ending 31 October 2022**

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b>Income and endowments from:</b>					
Donations and legacies	3	103,051	-	103,051	158,185
Charitable activities	4	-	238,767	238,767	279,346
Other trading activities	5	41,552	-	41,552	28,713
Investment income		-	-	-	98
Other income		-	-	-	-
<b>Total income</b>		<b>144,603</b>	<b>238,767</b>	<b>383,370</b>	<b>466,342</b>
<b>Expenditure on:</b>					
Raising funds	6	2,946	33	2,979	13,126
<u>Charitable activities:</u>					
Community services	7	37,921	153,448	191,369	184,564
Fundraising costs	8	37,495	-	37,495	15,581
Running costs	9	17,828	8,043	25,871	35,589
Governance costs	10	1,300	-	1,300	4,516
Other costs	11	73,074	5,079	78,153	71,228
<b>Total expenditure</b>		<b>170,564</b>	<b>166,603</b>	<b>337,167</b>	<b>324,604</b>
<b>Net income</b>		<b>(25,961)</b>	<b>72,164</b>	<b>46,203</b>	<b>141,738</b>
Transfers between funds	19	-	-	-	-
<b>Net movement in funds</b>		<b>(25,961)</b>	<b>72,164</b>	<b>46,203</b>	<b>141,738</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	19	271,852	209,662	481,514	339,776
<b>Total funds carried forward</b>	<b>19</b>	<b>245,891</b>	<b>281,826</b>	<b>527,717</b>	<b>481,514</b>

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**VIA WINGS**  
**Balance Sheet**  
**For the year ending 31 October 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	13	313,745	276,392
<b>Total fixed assets</b>		<u>313,745</u>	<u>276,392</u>
<b>Current assets</b>			
Debtors	14	22,467	2,753
Cash at bank and in hand		203,283	216,503
<b>Total current assets</b>		<u>225,750</u>	<u>219,256</u>
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	15	11,778	14,134
<b>Net current assets</b>		<u>213,972</u>	<u>205,122</u>
<b>Total net assets</b>		<u><b>527,717</b></u>	<u><b>481,514</b></u>
<b>The funds of the Charity:</b>			
Unrestricted income funds	19	245,891	271,852
Restricted income funds	19	111,468	74,225
Restricted fixed asset fund	19	170,358	135,437
<b>Total charity funds</b>		<u><b>527,717</b></u>	<u><b>481,514</b></u>

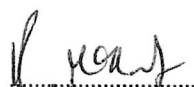
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006 for the year ended 31 October 2022. No member has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The accounts have been prepared in accordance with provisions applicable to companies subject to the small companies' regime.

The notes 1 to 21 form part of these financial statements.

Approved by the trustees on 7 June 2023 and signed on their behalf by:



Mrs R. McKnight  
Trustee and Board Secretary

**1 Accounting policies**

**1.1 Charity information**

Via Wings 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 9-13 Princes Street, Dromore, Co. Down, BT25 1AY.

The principal accounting policies that have been adopted consistently throughout the year and the prior year are summarised below.

**1.2 Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the Charity is responsible in law.

Via Wings meets the definition of a public benefit entity under FRS 102.

**1.3 Fund accounting**

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds are primarily from the receipt of donations and trading activities.

Restricted funds comprise (a) restricted income funds and (b) restricted fixed asset fund. These are detailed below.

Restricted income funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Restricted income funds are from the receipt of grants. The purposes and uses of these funds are set out in the notes to the accounts.

Restricted fixed asset fund is the fund in respect of any fixed assets that have been purchased by the Charity through the use of restricted grant income in accordance with any imposed restrictions. The only movement on this fund each year is the expensing of the depreciation and recording of further capital additions or disposals.

**1 Accounting policies (continued)**

**1.4 Income recognition**

All income is recognised once the Charity has entitlement to the income, it is virtually certain that the income will be received and the amount of income receivable can be measured reliably.

Where income received has related expenditure (as with fundraising income) the income and related expenditure are reported gross in the Statement of Financial Activities.

**Donation and legacies**

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount.

**Tax reclaims on donations and gifts**

Income from Gift Aid (included under Donations and legacies) is included in the Statement of Financial Activities at the same time as the donation or gift to which they relate.

**Charitable activities**

Grants received for specified purposes for the furtherance of the Charity's objectives are recorded as income from charitable activities and regarded as restricted.

**Other trading activities**

Income earned from trading activities relates mainly to income from the charity shop (Wings 'N' Things), the café (Café Wings) and other fundraising events and it is recorded as unrestricted income.

**Investments**

Interest on funds held on deposit is recognised when receivable and the amount can be measured reliably by the Charity.

**Donated services and facilities**

These are only included in income (with the equivalent amount in expenditure) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the Charity of the service or facility received.

**Volunteer help**

The value of any voluntary help received is not included in the financial statements but is described in the trustees' annual report.

**1.5 Expenditure and liabilities recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

**1.6 Employee benefits**

The Charity operates a defined contribution pension scheme for its employees. The scheme and its assets are held by an independent scheme manager. The pension charge represents the contributions due by the Charity during the year. The Charity recognises a cost equal to their contribution payable for the period in their statement of financial activities.



**VIA WINGS****Notes to the Financial Statements****For the year ending 31 October 2022****1 Accounting policies (continued)****1.7 Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**1.8 Tangible fixed assets**

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Assets for use by the Charity are capitalised if they can be used for more than one year and cost at least £2,000. They are valued at cost or, if gifted, at the value to the Charity on receipt.

Depreciation is provided on all tangible fixed assets other than land at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line basis over its expected useful life, as follows:

Buildings:	50 years
Plant & machinery:	4 years
Motor vehicles:	4 years

**1.9 Creditors and provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

**2 Employees**

There was an average of 21 employees during the year (2021: 17).

**3 Donations and legacies**

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Donations	89,260	-	<b>89,260</b>	111,158
Fundraising and sponsorship	8,194	-	<b>8,194</b>	788
HMRC CJRS grant	-	-	-	2,009
DFC COVID Support grant	-	-	-	35,142
Other grants	5,597	-	<b>5,597</b>	9,088
	<b>103,051</b>	-	<b>103,051</b>	158,185

**4 Income from charitable activities**

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Income grants	-	198,767	<b>198,767</b>	219,878
Asset grants	-	40,000	<b>40,000</b>	59,468
	-	<b>238,767</b>	<b>238,767</b>	279,346



**VIA WINGS**
**Notes to the Financial Statements**
**For the year ending 31 October 2022**
**5 Income from other trading activities**

	Unrestricted £	Restricted £	2022 £	2021 £
Wings 'N' Things	25,675	-	<b>25,675</b>	16,746
Vinted Clothing Sales	440	-	<b>440</b>	-
Café Wings	-	-	-	50
Recycling income	3,384	-	<b>3,384</b>	3,916
Community Larder membership fees	3,605	-	<b>3,605</b>	491
FareShare donations	7,792	-	<b>7,792</b>	7,510
Other trading activities	656	-	<b>656</b>	-
	<b>41,552</b>	-	<b>41,552</b>	<b>28,713</b>

**6 Expenditure on Raising funds**

	Unrestricted £	Restricted £	2022 £	2021 £
Fundraising and events	1,990	33	<b>2,023</b>	3,479
Trading activities:				
Wings 'N' Things costs	767	-	<b>767</b>	521
Café Wings costs	-	-	-	288
Staff costs	-	-	-	7,518
Repairs and equipment	100	-	<b>100</b>	300
Marketing	89	-	<b>89</b>	1,020
	<b>2,946</b>	<b>33</b>	<b>2,979</b>	<b>13,126</b>

**7 Community services**

	Unrestricted £	Restricted £	2022 £	2021 £
Staff costs	3,599	119,037	<b>122,636</b>	110,825
Counselling	3,212	16,922	<b>20,134</b>	11,845
Pastoral Care	1,327	-	<b>1,327</b>	908
Mini Wings	477	-	<b>477</b>	6,004
Learning 360	-	3,353	<b>3,353</b>	1,041
Dare 2 Care	25,566	2,937	<b>28,503</b>	27,561
Social Supermarket	39	-	<b>39</b>	463
Play therapy	-	2,475	<b>2,475</b>	-
Art therapy	-	-	-	17,385
Wellbeing Centre	324	662	<b>986</b>	-
Training	943	455	<b>1,398</b>	457
Utilities	2,434	7,607	<b>10,041</b>	8,075
	<b>37,921</b>	<b>153,448</b>	<b>191,369</b>	<b>184,564</b>

**VIA WINGS**  
**Notes to the Financial Statements**  
**For the year ending 31 October 2022**

**8 Fundraising costs**

	Unrestricted £	Restricted £	2022 £	2021 £
Donations expenses	658	-	658	875
Commissions	36,837	-	36,837	14,706
	37,495	-	37,495	15,581

**9 Running costs**

	Unrestricted £	Restricted £	2022 £	2021 £
Repairs, maintenance & equipment	7,953	1,360	9,313	7,032
Utilities	3,347	-	3,347	2,692
Cleaning, sanitisation & PPE	129	832	961	11,739
Clothing / uniform	679	-	679	1,188
Office expenses	4,343	5,851	10,194	10,359
General expenses	1,377	-	1,377	2,579
	17,828	8,043	25,871	35,589

**10 Governance costs**

	Unrestricted £	Restricted £	2022 £	2021 £
Independent Examiner's fees	1,300	-	1,300	3,250
Other professional fees	-	-	-	1,266
	1,300	-	1,300	4,516

**11 Other costs**

	Unrestricted £	Restricted £	2022 £	2021 £
Staff costs	60,165	-	60,165	53,345
Bank charges	270	-	270	166
Depreciation	12,639	5,079	17,718	17,717
	73,074	5,079	78,153	71,228

**12 Employee costs**

	2022 £	2021 £
Wages and salaries	180,014	168,624
Social security costs	395	243
Pension costs	2,392	2,821
	182,801	171,688

**VIA WINGS**  
**Notes to the Financial Statements**  
**For the year ending 31 October 2022**

**13 Fixed Assets**

	<b>Buildings</b>	<b>Plant &amp; Machinery</b>	<b>Motor Vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 November 2021	265,202	52,887	41,734	<b>359,823</b>
Additions	55,070	-	-	<b>55,070</b>
At 31 October 2022	<b>320,272</b>	<b>52,887</b>	<b>41,734</b>	<b>414,893</b>
<b>Depreciation</b>				
At 1 November 2021	13,290	31,881	38,260	<b>83,431</b>
Charge for the year	5,271	8,972	3,474	<b>17,717</b>
At 31 October 2022	<b>18,561</b>	<b>40,853</b>	<b>41,734</b>	<b>101,148</b>
<b>Net book value</b>				
At 1 November 2021	251,912	21,006	3,474	<b>276,392</b>
At 31 October 2022	<b>301,711</b>	<b>12,034</b>	<b>-</b>	<b>313,745</b>

The buildings comprise the Via Wings premises at 9-13 Princes Street, Dromore and their contents. The buildings which were purchased in 2018 have been recorded on a historical cost basis with associated accumulated depreciation based on a useful economic life of 50 years.

**14 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	532	424
HMRC Gift Aid debtor	9,946	-
Accrued income	6,301	-
Other debtors	5,688	2,329
	<b>22,467</b>	<b>2,753</b>

**15 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	6,875	10,771
Accruals and deferred income	4,670	3,313
Taxation and social security	-	-
Other creditors	233	50
	<b>11,778</b>	<b>14,134</b>

**16 Staff costs and employee benefits**

There were no employees who received total employee benefits (excluding employer pension costs) in excess of £60,000 (2021: nil).

The key management personnel of the Charity comprise the trustees (also the directors for the purposes of company law) and the Founder (who is not a trustee). The total employee benefits of the key management personnel of the Charity were £14,634 (2021: £10,429) in respect of the Founder's salary.

**17 Trustees' expenses and remuneration**

There was one trustee who received expenses during the year amounting to £181 ( 2021: three trustees received £215).

**18 Related party transactions**

Please refer to note 17 for transactions with trustees during the year. There were no other related party transactions.

**VIA WINGS**
**Notes to the Financial Statements**
**For the year ending 31 October 2022**
**19 Analysis of movement in charitable funds**

	Balance at 01/11/2021 £	Income £	Expenditure £	Balance at 31/10/2022 £
<b>Unrestricted income funds</b>	<b>271,852</b>	<b>144,603</b>	<b>(170,564)</b>	<b>245,891</b>
<b>Restricted income funds</b>				
ACB & CB Council	-	24,591	(12,759)	11,832
Arnold Clark	-	1,000	-	1,000
Asda Foundation	-	1,000	(975)	25
BBC CIN	6,724	10,000	(9,270)	7,454
Benefact Trust	-	15,000	(296)	14,704
The Community Foundation NI	14,881	3,000	(17,881)	-
Department of Health Mental Health Fund	-	33,986	(17,823)	16,163
Halifax Foundation	-	5,330	(1,333)	3,997
The Henry Smith Charity	10,534	56,600	(46,975)	20,159
The Ireland Funds	-	4,500	(3,386)	1,114
John Moores Foundation	1,530	-	(1,530)	-
Leeds Building Society Foundation	-	1,000	(662)	338
Little Lives UK	-	1,500	(1,500)	-
NIE Networks	-	1,000	-	1,000
RSA Climate Change & Education	10,000	-	-	10,000
Sir Bernard & Lady Schreir Foundation	-	2,000	-	2,000
Society of the Holy Child Jesus	10,000	-	(10,000)	-
Stichting Anton Jurgens Fonds	-	8,600	(7,560)	1,040
Triodos Bank	150	-	(33)	117
Trusthouse Charitable Foundation	20,406	27,160	(29,541)	18,025
Victoria Homes	-	2,500	-	2,500
	74,225	198,767	(161,524)	111,468
<b>Restricted fixed asset fund</b>	<b>135,437</b>	<b>40,000</b>	<b>(5,079)</b>	<b>170,358</b>
<b>Total restricted funds</b>	<b>209,662</b>	<b>238,767</b>	<b>(166,603)</b>	<b>281,826</b>
<b>Total funds</b>	<b>481,514</b>	<b>383,370</b>	<b>(337,167)</b>	<b>527,717</b>

There were no transfers between funds during the year.

Details of each fund can be found at note 1.3.

**VIA WINGS****Notes to the Financial Statements****For the year ending 31 October 2022****20 Restricted fixed asset fund grants received**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
ACB & CB Council	-	6,838
B&Q Foundation (Neighbourly)	5,000	2,729
Groundwork NI (Whitemountain)	-	49,901
Beatrice Laing Trust	5,000	-
Garfield Weston	25,000	-
HSBC SFX Foundation	5,000	-
	<b>40,000</b>	<b>59,468</b>

The Garfield Weston capital grant of £25,000 received during the year remained unspent at the year end. This grant money was spent in December 2022.

**21 Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Restricted asset fund</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	168,387	-	145,358	313,745
Cash at bank and in hand	60,500	117,783	25,000	203,283
Other net current assets/(liabilities)	17,004	(6,315)	-	10,689
Creditors of more than one year	-	-	-	-
	<b>245,891</b>	<b>111,468</b>	<b>170,358</b>	<b>527,717</b>