

VIA WINGS

MEETING NEEDS, CHANGING LIVES

Directors' Report and Unaudited Financial Statements for the year ended 31 October 2023

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 2023**

Trustees	R. McKnight R. Beasley E. Atchison (resigned 27 March 2024) D. Weir (appointed 17 January 2024) P. Crothers (appointed 17 January 2024) J. McMurray (appointed 17 January 2024) J. Dillon (appointed 17 January 2024) A. Dillon (appointed 17 January 2024) J. Costello (appointed 17 January 2024) B. Skillen (appointed 27 March 2024) M. Bond (appointed 27 March 2024)
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 2023.

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 2022-2023 Via Wings provided the following for those people within the greater community of Dromore, Co. Down who had specific needs:

- Food parcels to families in need.
- Social supermarket providing food at an affordable price.
- Practical help for those in crisis situations through support and advice and by distributing 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 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.
- Opened a Wellbeing centre to run programmes for personal wellbeing and provide mental health support.
- Provision of affordable clothing to the community and a social enterprise through their preloved clothing shop.

Community Services

Via Wings continued to develop existing projects and services for the benefit of others during 2022-2023, seeking to provide wrap around support to meet the physical, mental and emotional needs of the community. With a staff team of 22 and many volunteers, the projects and services are provided from the charity's property in the centre of Dromore.

The charity met physical needs of those in poverty through 'Dare2Care' and the social supermarket, 'The Larder', which provided 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 provided an accessible place for the community to select surplus food items that may otherwise have been wasted. Preloved clothing was sold through the charity's social enterprise, 'Wing's 'n Things', providing affordable clothing to the community as well as funds for the charity. Families were further supported through the 'Mini Wings' project which provided afterschool educational programmes for children from the two local primary schools in Dromore. Play therapists provided services for younger children through Via Wings.

Community Services continued

Young adults with additional needs received training and mentoring to prepare them for employment through the 'Learning 360' project. Older adults attended for activities and received support to combat isolation as part of the 'Recycled Teenagers' project.

During 2022-2023 an increase in demand for counselling services highlighted the importance and need for expansion of counselling and mentoring services at Via Wings as the charity sought to support not only the physical but the mental and emotional needs people may have to help break the chains of poverty. The Wellbeing Centre opened in May 2023 providing a space for counselling, complementary therapies and courses to support and equip people with the tools to manage their mental health.

Property and Premises

- The Wellbeing Centre opened in May 2023 completing phase 3 of the conversion of the previously unrestored outbuildings on the property. The transformation of this space has created 2 counselling rooms, 2 therapy rooms for aromatherapy and reflexology, and meeting room for classes including yoga, mindfulness and baby massage.
- The Dare to Care building and Larder were maintained to enable effective and safe food storage prior to preparation of parcels for the community. The Larder, social enterprise supermarket, continued to be a success supporting families access affordable food. The baking kitchen provided a safe environment to train young adults in food preparation and its effective distribution to the community.
- The archway access to Via Wings was fitted with a cooler room to aid storage of surplus food from local shops donating through the Fareshare scheme.

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 deficit for the year ended 31 October 2023 of £24,723 (2022: net income £46,203). This was deducted from reserves brought forward of £527,717 to leave total reserves of £502,994 at 31 October 2023.

Grants received during the year 2022-2023 of substantial size, that were £25K or over, were:

- DoH Mental Health grant of £33,986.
- £57,900 from Henry Smith Charity for running costs, training, catering and salaries.
- £27,160 from Trusthouse Charitable Foundation for Dare 2 Care.
- £50,000 from Groundwork NI (Whitemountain) 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: £213,299 (2022: £182,801).

Trade creditors of £8,108 (2022: £6,875) include a list of supplier invoices which were invoiced within the financial year ending 31 October 2023, but payment for these did not occur until the new financial year. The large prepayments and deferred income balances relate to the expenses paid and donations received prior to the year end in relation to our Strictly event that took place in November 2023.

Reserves and Going Concern

It has been the policy of the Board of Trustees to maintain sufficient unrestricted funds as are consistent with the ongoing financial requirements of the charity. However, the trustees note that the charity experienced a difficult year as detailed in the financial review above. As a result of increased costs relating to staffing, projects and the building of the Wellbeing Centre a deficit in unrestricted cash occurred. The charity's unrestricted funds are £175,264 which include fixed assets of £229,630 which therefore represents an unrestricted cash deficit of £54,366.

Reserves and Going Concern continued

The charity's unrestricted funds net deficit in the year has resulted in the charity using all of its restricted cash reserves by the year end. The trustees have taken various steps to reduce the running costs of the charity and increase the unrestricted income by implementing a reduction in staff and their working hours, the sale of smaller assets and reductions in overheads and day to day running costs. Unrestricted income has subsequently been generated through increased focus on fundraising events, a campaign for monthly regular donors and utilising the capacity of the charity as a social enterprise.

The trustees are aware that a reliance upon restricted funding sources cannot be a guaranteed source of income for the charity in these changeable times but shall continue to seek external funding sources where available. The trustees are in the processing of confirming an overdraft facility which will be taken with the charity's property as collateral.

The trustees' budgets and projections have taken into account these factors and the possible changes that may continue to occur in the coming year and as a result, the trustees believe that it is appropriate to prepare the financial statements on the going concern basis for a period of at least twelve months from the date of signing the financial statements.

Uncertainties around going concern

The trustees are aware of risks and uncertainties facing Via Wings relating to the ability to have unrestricted income available for the running of the charity. With the cost reductions implemented and an increased focus on generating unrestricted funds through their social enterprises and fundraising activities they plan to manage and minimise these risks to enable the charity to continue to thrive in the charitable services it provides.

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.

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	J. Dillon (appointed 17 January 2024)
R. Beasley	A. Dillon (appointed 17 January 2024)
E. Atchison (resigned 27 March 2024)	J. Costello (appointed 17 January 2024)
D. Weir (appointed 17 January 2024)	B. Skillen (appointed 27 March 2024)
P. Crothers (appointed 17 January 2024)	M. Bond (appointed 27 March 2024)
J. McMurray (appointed 17 January 2024)	

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. 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".

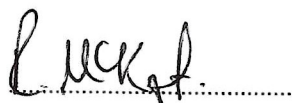
Company law requires the trustees prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that 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 17 June 2024 and signed on their behalf by:



Mrs R. McKnight
Trustee and Board Chairperson



Mr D. Weir
Trustee and Board Secretary

Independent examiner's report to the charity trustees of Via Wings
For the year ending 31 October 2023

I report on the accounts of the charity for the year ended 31 October 2023, which are set out on pages 8 to 19.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

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 386 of the Companies Act 2006;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of the section 396 of the Companies Act 2006 and with the methods and principles of the 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.
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's qualified statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountants Ireland which is one of the listed bodies.

I have completed my examination and I have identified matters of concern in my report because I have concerns in respect of the areas (3) and (4) listed above as this requirement has not been fully met.

The accounts prepared for your charity are not fully compliant with the accounting requirements of the Charities Statement of Recommended Practice. At the end of the financial year, the balance of restricted income funds exceeds the cash at bank balance. This demonstrates a breakdown in internal controls within the charity in the use of restricted funds for unrestricted purposes. This is also a breach of the charity's trusts which has lead to material charitable funds being misapplied. The charity trustees have pointed out since the year end the restricted income grants unspent at the year end are now fully spent having used available cash. It was however also noted by the charity trustees, as disclosed in the notes to the accounts, that there continues to be risks and uncertainties facing the charity with regards to maintaining sufficient unrestricted funds. I note that the trustees have taken immediate action to reduce the running costs of the charity and to increase its unrestricted income.

In connection with matters (1) and (2), and in following the Directions of the Charity Commission for Northern Ireland, I have found no other matters that require drawing to your attention.



Samantha Martin FCA
Martin Bookkeeping and Accountancy Services
18 June 2024

5 Magheralave Manor
Lisburn
BT28 3EN

VIA WINGS
**Statement of Financial Activities including Income and Expenditure Account
For the year ending 31 October 2023**

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and endowments from:					
Donations and legacies	3	82,667	-	82,667	103,051
Charitable activities	4	-	268,869	268,869	238,767
Other trading activities	5	49,250	-	49,250	41,552
Investment income		424	-	424	-
Other income		-	-	-	-
Total income		132,341	268,869	401,210	383,370
Expenditure on:					
Raising funds	6	3,374	285	3,659	2,979
<u>Charitable activities:</u>					
Community services	7	52,054	208,358	260,412	191,369
Fundraising costs	8	33,649	-	33,649	37,495
Running costs	9	21,976	6,990	28,966	25,871
Governance costs	10	2,822	-	2,822	1,300
Other costs	11	89,093	7,332	96,425	78,153
Total expenditure		202,968	222,965	425,933	337,167
Net (deficit) / income		(70,627)	45,904	(24,723)	46,203
Transfers between funds	19	-	-	-	-
Net movement in funds		(70,627)	45,904	(24,723)	46,203
Reconciliation of funds:					
Total funds brought forward	19	245,891	281,826	527,717	481,514
Total funds carried forward	19	175,264	327,730	502,994	527,717

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 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	13	470,336	313,745
Total fixed assets		<u>470,336</u>	<u>313,745</u>
Current assets			
Debtors	14	12,024	22,467
Cash at bank and in hand		49,825	203,283
Total current assets		<u>61,849</u>	<u>225,750</u>
Liabilities			
Creditors: Amounts falling due within one year	15	29,191	11,778
Net current assets		<u>32,658</u>	<u>213,972</u>
Total net assets		<u><u>502,994</u></u>	<u><u>527,717</u></u>
The funds of the Charity:			
Unrestricted income funds	19	175,264	245,891
Restricted income funds	19	87,024	111,468
Restricted fixed asset fund	19	240,706	170,358
Total charity funds		<u><u>502,994</u></u>	<u><u>527,717</u></u>

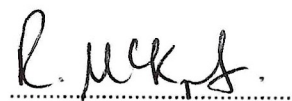
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006 for the year ended 31 October 2023. No member has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

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 17 June 2024 and signed on their behalf by:



Mrs R. McKnight
Trustee and Board Chairperson

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 Going concern

It has been the policy of the Board of Trustees to maintain sufficient unrestricted funds as are consistent with the ongoing financial requirements of the charity. However, the trustees note that the charity experienced a difficult year as detailed in the financial review above. As a result of increased costs relating to staffing, projects and the building of the Wellbeing Centre a deficit in unrestricted cash occurred. The charity's unrestricted funds are £175,264 which include fixed assets of £229,630 which therefore represents an unrestricted cash deficit of £54,366.

The charity's unrestricted funds net deficit in the year has resulted in the charity using all of its restricted cash reserves by the year end. The trustees have taken various steps to reduce the running costs of the charity and increase the unrestricted income by implementing a reduction in staff and their working hours, the sale of smaller assets and reductions in overheads and day to day running costs. Unrestricted income has subsequently been generated through increased focus on fundraising events, a campaign for monthly regular donors and utilising the capacity of the charity as a social enterprise.

The trustees are aware that a reliance upon restricted funding sources cannot be a guaranteed source of income for the charity in these changeable times but shall continue to seek external funding sources where available. To date no loans or credit facilities have been taken against the charity's assets.

The trustees' budgets and projections have taken into account these factors and the possible changes that may continue to occur in the coming year and as a result, the trustees believe that it is appropriate to prepare the financial statements on the going concern basis for a period of at least twelve months from the date of signing the financial statements.

1 Accounting policies (continued)

1.4 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. Further details can be found at note 20.

1.5 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) 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 Accounting policies (continued)**1.6 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.

1.7 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.

1.8 Irrecoverable VAT

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

1.9 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

1.10 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 23 employees during the year (2022: 21).

3 Donations and legacies

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Donations	68,852	-	68,852	89,260
Fundraising and sponsorship	13,815	-	13,815	8,194
Other grants	-	-	-	5,597
	82,667	-	82,667	103,051

Donations and legacies income for 2022 was fully unrestricted.

4 Income from charitable activities

	Unrestricted £	Restricted £	2023 £	2022 £
Income grants	-	198,869	198,869	198,767
Asset grants	-	70,000	70,000	40,000
	-	268,869	268,869	238,767

Income from charitable activities for 2022 was fully restricted.

5 Income from other trading activities

	Unrestricted £	Restricted £	2023 £	2022 £
Wings 'N' Things	32,247	-	32,247	25,675
Vinted Clothing Sales	318	-	318	440
Log sales	1,099	-	1,099	-
Recycling income	3,524	-	3,524	3,384
Community Larder membership fees	4,999	-	4,999	3,605
FareShare donations	6,828	-	6,828	7,792
Other trading activities	235	-	235	656
	49,250	-	49,250	41,552

Other trading activities income for 2022 was fully unrestricted.

6 Expenditure on Raising funds

	Unrestricted £	Restricted £	2023 £
Fundraising and events	2,210	116	2,326
Trading activities:			
Wings 'N' Things costs	1,156	169	1,325
Logs costs	8	-	8
	3,374	285	3,659

	Unrestricted £	Restricted £	2022 £
Fundraising and events	1,990	33	2,023
Trading activities:			
Wings 'N' Things costs	767	-	767
Café Wings costs	-	-	-
Repairs and equipment	100	-	100
Marketing	89	-	89
	2,946	33	2,979

7 Community services

	Unrestricted £	Restricted £	2023 £
Staff costs	16,045	119,896	135,941
Mental health services (DoH)	-	36,621	36,621
Pastoral Care	2,163	-	2,163
Mini Wings	1,265	-	1,265
Learning 360	-	5,421	5,421
Dare 2 Care	26,928	19,172	46,100
Social Supermarket	29	267	296
Play therapy	129	12,994	13,123
Recycled Teenagers	66	1,000	1,066
Wellbeing Centre	4,749	1,908	6,657
Training	205	780	985
Utilities	475	10,299	10,774
	52,054	208,358	260,412

	Unrestricted £	Restricted £	2022 £
Staff costs	3,599	119,037	122,636
Counselling	3,212	16,922	20,134
Pastoral Care	1,327	-	1,327
Mini Wings	477	-	477
Learning 360	-	3,353	3,353
Dare 2 Care	25,566	2,937	28,503
Social Supermarket	39	-	39
Play therapy	-	2,475	2,475
Art therapy	-	-	-
Wellbeing Centre	324	662	986
Training	943	455	1,398
Utilities	2,434	7,607	10,041
	37,921	153,448	191,369

8 Fundraising costs

	Unrestricted £	Restricted £	2023 £	2022 £
Donations expenses	319	-	319	658
Grant expenses	4,462	-	4,462	-
Commissions	28,868	-	28,868	36,837
	33,649	-	33,649	37,495

Fundraising costs are unrestricted each year therefore no additional breakdown of the prior year's figures is required.

9 Running costs

	Unrestricted £	Restricted £	2023 £
Repairs, maintenance & equipment	8,389	545	8,934
Utilities	3,591	-	3,591
Cleaning	1,740	124	1,864
Clothing / uniform	733	-	733
Office expenses	6,545	6,321	12,866
General expenses	978	-	978
	21,976	6,990	28,966

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

10 Governance costs

	Unrestricted £	Restricted £	2023 £	2022 £
Independent Examiner's fees	1,013	-	1,013	1,300
Other professional fees	1,809	-	1,809	-
	2,822	-	2,822	1,300

Governance costs are unrestricted each year therefore no additional breakdown of the prior year's figures is required.

11 Other costs

	Unrestricted £	Restricted £	2023 £
Staff costs	77,358	-	77,358
Bank charges and other interest	336	-	336
Depreciation	11,399	7,332	18,731
	89,093	7,332	96,425

	Unrestricted £	Restricted £	2022 £
Staff costs	60,165	-	60,165
Bank charges	270	-	270
Depreciation	12,639	5,079	17,718
	73,074	5,079	78,153

VIA WINGS
Notes to the Financial Statements
For the year ending 31 October 2023
12 Employee costs

	2023	2022
	£	£
Wages and salaries	209,787	180,014
Social security costs	696	395
Pension costs	2,816	2,392
	213,299	182,801

13 Fixed Assets

	Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 November 2022	320,272	52,887	41,734	414,893
Additions	175,322	-	-	175,322
At 31 October 2023	495,594	52,887	41,734	590,215
Depreciation				
At 1 November 2022	18,561	40,853	41,734	101,148
Charge for the year	9,758	8,973	-	18,731
At 31 October 2023	28,319	49,826	41,734	119,879
Net book value				
At 1 November 2022	301,711	12,034	-	313,745
At 31 October 2023	467,275	3,061	-	470,336

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

	2023	2022
	£	£
Trade debtors	422	532
Prepayments	5,837	-
HMRC Gift Aid debtor	5,765	9,946
Accrued income	-	6,301
Other debtors	-	5,688
	12,024	22,467

15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	8,108	6,875
Accruals and deferred income	19,670	4,670
Taxation and social security	1,120	-
Other creditors	293	233
	<u>29,191</u>	<u>11,778</u>

16 Staff costs and employee benefits

There were no employees who received total employee benefits (excluding employer pension costs) in excess of £60,000 (2022: 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 £18,361 (2022: £14,634) in respect of the Founder's salary.

17 Trustees' expenses and remuneration

There were no trustees who received expenses during the year.

There were no trustees who received remuneration during the year.

18 Related party transactions

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

19 Analysis of movement in charitable funds

	Balance at 01/11/2022	Income	Expenditure	Transfers	Balance at 31/10/2023
	£	£	£	£	£
Unrestricted income funds	245,891	132,341	(202,968)	-	175,264
Restricted income funds					
ACB & CB Council	11,832	7,213	(19,045)	-	-
Anchor Foundation	-	5,000	-	-	5,000
Arnold Clark	1,000	-	(1,000)	-	-
Asda Foundation	25	2,000	(580)	-	1,445
BBC CIN	7,454	10,000	(9,947)	-	7,507
Benefact Trust	14,704	-	(6,726)	-	7,978
The Community Foundation NI	-	15,000	(2,584)	-	12,416
Department of Health Mental Health Fund	16,163	33,986	(44,700)	-	5,449
Halifax Foundation	3,997	-	(3,997)	-	-
The Henry Smith Charity	20,159	57,900	(58,116)	-	19,943
The Ireland Funds	1,114	7,000	(7,782)	-	332
The John and Susan Bowers Fund	-	800	(800)	-	-
The Julia and Hans Rausing Trust	-	22,240	(22,240)	-	-
Leeds Building Society Foundation	338	-	(338)	-	-
NIE Networks	1,000	-	(1,000)	-	-
Rank Foundation	-	570	(570)	-	-
RSA Climate Change & Education	10,000	-	(545)	(7,680)	1,775
Sir Bernard & Lady Schreir Foundation	2,000	-	(2,000)	-	-
Skipton Building Society	-	1,500	(1,349)	-	151
Stafford Trust	-	5,000	(2,216)	-	2,784
Stichting Anton Jurgens Fonds	1,040	-	(1,040)	-	-
Triodos Bank	117	-	(117)	-	-
Trusthouse Charitable Foundation	18,025	27,160	(22,941)	-	22,244
Ulster Garden Villages	-	3,500	(3,500)	-	-
Victoria Homes	2,500	-	(2,500)	-	-
	111,468	198,869	(215,633)	(7,680)	87,024
Restricted fixed asset fund	170,358	70,000	(7,332)	7,680	240,706
Total restricted funds	281,826	268,869	(222,965)	-	327,730
Total funds	527,717	401,210	(425,933)	-	502,994

The following transfer between funds took place during the year:

A portion of a restricted grant from RSA Climate Change & Education amounting to £7,680 that was held in restricted funds at 31 October 2022 was transferred to the restricted fixed asset fund during the year. This portion of the grant was used to make a fixed asset purchase in relation to solar panels.

Details of each fund can be found at note 1.3.

20 Restricted fixed asset fund grants received

	2023	2022
	£	£
ACB & CB Council	20,000	-
B&Q Foundation (Neighbourly)	-	5,000
Groundwork NI (Whitemountain)	50,000	-
Beatrice Laing Trust	-	5,000
Garfield Weston	-	25,000
HSBC SFX Foundation	-	5,000
	<u>70,000</u>	<u>40,000</u>

The RSA Climate Change & Education capital grant of £7,680 was transferred from restricted income funds during the year. This portion of the grant was spent on solar panels.

21 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Restricted asset fund	Total
	£	£	£	£
Tangible fixed assets	229,630	-	240,706	470,336
Cash at bank and in hand	(44,712)	94,537	-	49,825
Other net current assets/(liabilities)	(9,654)	(7,513)	-	(17,167)
Creditors of more than one year	-	-	-	-
	<u>175,264</u>	<u>87,024</u>	<u>240,706</u>	<u>502,994</u>