

**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:

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- 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

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