

VIA WINGS

MEETING NEEDS, CHANGING LIVES

Directors' Report and Unaudited Financial Statements for the year ended 31 October 2024

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 2024

Trustees	A. Dillon (appointed 17 January 2024) J. Dillon (appointed 17 January 2024) J. Costello (appointed 17 January 2024) B. Skillen (appointed 27 March 2024) D. Weir (appointed 17 January 2024) L. McFarland (appointed 19 February 2025) C. Pepper (appointed 18 March 2025) K. Best (appointed 8 April 2025) D. Elliott (appointed 8 April 2025) J. Letman (appointed 8 April 2025) E. Atchison (resigned 27 March 2024) R. McKnight (resigned 3 December 2024) J. McMurray (resigned 19 February 2025) M. Bond (resigned 19 February 2025) R. Beasley (resigned 18 March 2025) P. Crothers (resigned 8 April 2025)
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 2024.

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 2023-2024 Via Wings provided the following for those people within the greater community of Dromore, Co. Down who had specific needs:

- A wraparound service to address the root problem of food poverty.
- Food parcels to families in need: 336 families and individuals.
- Social supermarket providing food at an affordable price. Forty-two families moved from free food dependency to paying a weekly membership at our social supermarket.
- Enabled 38 families to exit food insecurity, no longer needing support.
- 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: including a telephone befriending service for older people to check in or ascertain needs.
- Provided counselling and social support services to those in need, with mental health, grief, addiction and family breakdown situations.
- Provided play therapy sessions for 12 children.
- Training to prepare for the general workplace.
- Worked to train and encourage volunteers.
- Distributed food and toys at Christmas: 192 Christmas meals, 35 elderly food and treat hampers, and 63 full Santa Wish lists.
- 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 the successful preloved clothing shop, "Wings'n'Things".

Community Services

Via Wings continued to develop existing projects and services for the benefit of others during 2023/24, seeking to provide wraparound support to meet the physical, mental and emotional needs of the community. We are motivated by compassion for the most vulnerable in society, recognising the dignity and worth of every individual. With our wraparound service we continue to aim to support families and individuals 'from a crisis to full potential', while empowering them to tackle the underlying root causes of poverty and its effects.

Community Services continued

With a staff team of 22 and many volunteers, the projects and services are provided from our property in the centre of Dromore.

Via Wings continued to strive to meet the physical needs of those in poverty through the Dare2Care food project. This is the core work of Via Wings, providing regular food parcels, toiletries and cleaning products. Fresh food is displayed at our main archway 4 days a week where people can collect it anonymously, leaving a donation if they can.

To move people from food dependency, Via Wings has a 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. Our Larder team get to know each client personally and build up trusting relationships and friendships.

In 2024 Via Wings worked with "Your Local Pantry" (a network of social supermarkets in the UK) with a view to affiliation in 2025. These networks are built on the values of dignity, choice and hope.

Preloved clothing was sold through our social enterprise 'Wings'n'Things' providing affordable clothing to the community as well as funds for the charity.

Play therapists provided services for younger children through Via Wings. Our fully enclosed rooms, play area and courtyard provided a safe and relaxing area for the children, their grown-ups and their siblings. 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. Friendships were forged over a home cooked lunch.

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 they 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. During 2023-2024 we have continued to provide free counselling for those who may not be able to afford it. We have continued to provide yoga, mindfulness classes and wellbeing days.

Property and Premises

We continue to provide some yoga, mindfulness classes and wellbeing days when financially possible.

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 created 2 counselling rooms, 2 therapy rooms for aromatherapy and reflexology, and a meeting room for classes including yoga, mindfulness and baby massage.

The Dare2Care building and Larder are maintained to enable effective and safe food storage prior to preparation of parcels for the community. The Larder, social enterprise supermarket, continues to be a success allowing families to access affordable food. The baking kitchen provides a safe environment to train young adults in food preparation and its effective distribution to the community.

The archway access to Via Wings is 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 9 of the financial statements. The charity recorded a surplus in funds for the year ended 31 October 2024 of £27,651. This compared well with the net deficit of £24,723 for year ended 31 October 2023. This was added to reserves brought forward of £502,994 to leave total reserves of £530,645 at 31 October 2024.

Grants received during the year 2023-2024 of substantial size, that are over £25K, were:

ACB & CB Council	£28K for general running costs
Garfield Weston	£50K for core costs including salary and emergency food
The Henry Smith Charity	£59.6K for running costs, training, catering and salaries

Income of £55,521 (2023: £49,250) was also generated through the Wings'n'Things shop, donations for FareShare food, fundraising activities arranged by staff and volunteers and other trading activities. Grants provided income of £191,235 (2023 £268,869).

Staff costs for year ended 31 October 2024 were £191,356 (2023: £213,299). Via Wings reluctantly made staff redundant in 2024.

Trade creditors of £5,620 (2023: £8,108) include a list of supplier invoices which were invoiced within the financial year ending 31 October 2024, but payment of these did not occur until the new financial year.

Reserves and Going Concern

Income from charitable activities was fully restricted. It continues to be the policy of the Board of Trustees to maintain sufficient unrestricted funds as are consistent with the ongoing financial requirements of the charity. Lessons were learnt from use of restricted funds in the previous year.

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 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.

During this reporting period we thanked some retiring, long-serving trustees for their invaluable contribution to the Via Wings charity. This reporting period also saw an influx of new trustees eager to support and guide the charity.

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. Via Wings is currently reviewing this document.

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)

A. Dillon (appointed 17 January 2024)

J. Dillon (appointed 17 January 2024)

J. Costello (appointed 17 January 2024)

B. Skillen (appointed 27 March 2024)

D. Weir (appointed 17 January 2024)

L. McFarland (appointed 19 February 2025)

C. Pepper (appointed 18 March 2025)

K. Best (appointed 8 April 2025)

D. Elliott (appointed 8 April 2025)

J. Letman (appointed 8 April 2025)

E. Atchison (resigned 27 March 2024)

R. McKnight (resigned 3 December 2024)

J. McMurray (resigned 19 February 2025)

M. Bond (resigned 19 February 2025)

R. Beasley (resigned 18 March 2025)

P. Crothers (resigned 8 April 2025)

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".

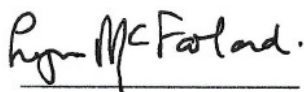
Company law requires the trustees prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that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

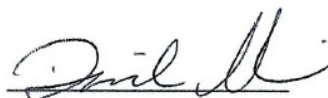
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding 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 2025 and signed on their behalf by:



Mrs C. L. McFarland
Trustee and Chairperson



Mir D. Weir
Trustee and Secretary

**Independent examiner's report to the charity trustees of Via Wings
For the year ending 31 October 2024**

I report on the accounts of the charity for the year ended 31 October 2024, which are set out on pages 9 to 20.

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 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.



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Samantha Martin FCA
Martin Bookkeeping and Accountancy Services
20 June 2025

5 Magheralave Manor
Lisburn
BT28 3EN

VIA WINGS
Statement of Financial Activities including Income and Expenditure Account
For the year ending 31 October 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and endowments from:					
Donations and legacies	3	143,831	-	143,831	82,667
Charitable activities	4	-	191,235	191,235	268,869
Other trading activities	5	55,521	-	55,521	49,250
Investment income		592	-	592	424
Other income		10,500	-	10,500	-
Total income		210,444	191,235	401,679	401,210
Expenditure on:					
Raising funds	6	13,700	300	14,000	3,659
<u>Charitable activities:</u>					
Community services	7	52,866	184,522	237,388	260,412
Fundraising costs	8	18,757	-	18,757	33,649
Running costs	9	13,521	19,823	33,344	28,966
Governance costs	10	1,546	1,013	2,559	2,822
Other costs	11	60,648	7,332	67,980	96,425
Total expenditure		161,038	212,990	374,028	425,933
Net (deficit) / income		49,406	(21,755)	27,651	(24,723)
Transfers between funds	19	1,775	(1,775)	-	-
Net movement in funds		51,181	(23,530)	27,651	(24,723)
Reconciliation of funds:					
Total funds brought forward	19	175,264	327,730	502,994	527,717
Total funds carried forward	19	226,445	304,200	530,645	502,994

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 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	13	464,380	470,336
Total fixed assets		<u>464,380</u>	<u>470,336</u>
Current assets			
Debtors	14	5,392	12,024
Cash at bank and in hand		72,898	49,825
Total current assets		<u>78,290</u>	<u>61,849</u>
Liabilities			
Creditors: Amounts falling due within one year	15	12,025	29,191
Net current assets		<u>66,265</u>	<u>32,658</u>
Total net assets		<u>530,645</u>	<u>502,994</u>
The funds of the Charity:			
Unrestricted income funds	19	226,445	175,264
Restricted income funds	19	70,826	87,024
Restricted fixed asset fund	19	233,374	240,706
Total charity funds		<u>530,645</u>	<u>502,994</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 2024. 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 2025 and signed on their behalf by:



Mrs C. L. McFarland
Trustee and 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 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 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) 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.

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 20 employees during the year (2023: 23).

3 Donations and legacies

	Unrestricted £	Restricted £	2024 £	2023 £
Donations	68,499	-	68,499	68,852
Fundraising and sponsorship	75,332	-	75,332	13,815
Other grants	-	-	-	-
	143,831	-	143,831	82,667

Earmarked donations amounting to £1,000 towards the Children's Wellbeing Centre were received during the year.

4 Income from charitable activities

	Unrestricted £	Restricted £	2024 £	2023 £
Income grants	-	191,235	191,235	198,869
Asset grants	-	-	-	70,000
	-	191,235	191,235	268,869

Income from charitable activities for 2023 was fully restricted.

VIA WINGS
Notes to the Financial Statements
For the year ending 31 October 2024

5 Income from other trading activities

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Wings 'N' Things	35,860	-	35,860	32,247
Vinted Clothing Sales	709	-	709	318
Log sales	455	-	455	1,099
Recycling income	3,264	-	3,264	3,524
Community Larder membership fees	7,111	-	7,111	4,999
FareShare donations	5,935	-	5,935	6,828
Other trading activities	2,187	-	2,187	235
	55,521	-	55,521	49,250

Other trading activities income for 2023 was fully unrestricted.

6 Expenditure on Raising funds

	Unrestricted	Restricted	2024
	£	£	£
Fundraising and events	12,490	300	12,790
Trading activities:			
Wings 'N' Things costs	1,210	-	1,210
Logs costs	-	-	-
	13,700	300	14,000

	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

VIA WINGS
Notes to the Financial Statements
For the year ending 31 October 2024

7 Community services

	Unrestricted	Restricted	2024
	£	£	£
Staff costs	13,557	123,021	136,578
Counselling	3,190	2,000	5,190
Healthy Minds	7,610	10,140	17,750
Mental health services (DoH)	-	2,712	2,712
Pastoral Care	1,430	-	1,430
Mini Wings	-	1,080	1,080
Learning 360	-	4,683	4,683
Dare 2 Care	20,777	17,731	38,508
Social Supermarket	48	-	48
Play therapy	5,873	12,656	18,529
Recycled Teenagers	-	676	676
Wellbeing Centre	381	-	381
Training	-	190	190
Utilities	-	9,633	9,633
	52,866	184,522	237,388

	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

8 Fundraising costs

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Donations expenses	387	-	387	319
Grant expenses	2,786	-	2,786	4,462
Commissions	15,584	-	15,584	28,868
	18,757	-	18,757	33,649

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

VIA WINGS
Notes to the Financial Statements
For the year ending 31 October 2024

9 Running costs

	Unrestricted	Restricted	2024
	£	£	£
Repairs, maintenance & equipment	9,540	6,460	16,000
Utilities	864	2,347	3,211
Cleaning	328	746	1,074
Clothing / uniform	49	-	49
Office expenses	2,046	10,270	12,316
General expenses	694	-	694
	13,521	19,823	33,344

	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

10 Governance costs

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Independent Examiner's fees	-	1,013	1,013	1,013
Other professional fees	1,546	-	1,546	1,809
	1,546	1,013	2,559	2,822

Governance costs for 2023 were fully unrestricted.

11 Other costs

	Unrestricted	Restricted	2024
	£	£	£
Staff costs	54,778	-	54,778
Bank charges and other interest	382	-	382
Depreciation	5,488	7,332	12,820
	60,648	7,332	67,980

	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

VIA WINGS
Notes to the Financial Statements
For the year ending 31 October 2024

12 Employee costs

	2024	2023
	£	£
Wages and salaries	184,766	209,787
Social security costs	4,046	696
Pension costs	2,544	2,816
	191,356	213,299

13 Fixed Assets

	Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 November 2023	495,594	52,887	41,734	590,215
Additions	6,864	-	-	6,864
At 31 October 2024	502,458	52,887	41,734	597,079
Depreciation				
At 1 November 2023	28,319	49,826	41,734	119,879
Charge for the year	9,759	3,061	-	12,820
At 31 October 2024	38,078	52,887	41,734	132,699
Net book value				
At 1 November 2023	467,275	3,061	-	470,336
At 31 October 2024	464,380	-	-	464,380

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

	2024	2023
	£	£
Trade debtors	338	422
Prepayments	545	5,837
HMRC Gift Aid debtor	3,310	5,765
Accrued income	-	-
Other debtors	1,199	-
	5,392	12,024

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	5,620	8,108
Accruals and deferred income	1,921	19,670
Taxation and social security	308	1,120
Other creditors	4,176	293
	12,025	29,191

16 Staff costs and employee benefits

There were no employees who received total employee benefits (excluding employer pension costs) in excess of £60,000 (2023: 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 £16,633 (2023: £18,361) 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 01/11/2023 £	Income £	Expenditure £	Transfers £	Balance at 31/10/2024 £
Unrestricted income funds	175,264	210,444	(161,038)	1,775	226,445
Restricted income funds					
ACB & CB Council	-	28,000	(25,911)	-	2,089
AIB UK Community Foundation	-	5,000	-	-	5,000
Anchor Foundation	5,000	-	(5,000)	-	-
Asda Foundation	1,445	594	(1,445)	-	594
Bauer Radio's Cash for Kids	-	6,344	(6,344)	-	-
BBC CIN	7,507	-	(7,507)	-	-
Benefact Trust	7,978	2,300	(10,278)	-	-
Carmela & Ronnie Pignatelli Foundation	-	2,500	(2,500)	-	-
The Community Foundation NI	12,416	8,500	(20,916)	-	-
Department of Health Mental Health Fund	5,449	-	(5,449)	-	-
Garfield Weston	-	50,000	(25,000)	-	25,000
Halifax Foundation	-	5,000	(4,103)	-	897
The Henry Smith Charity	19,943	59,600	(50,297)	-	29,246
The Ireland Funds	332	9,500	(1,832)	-	8,000
The John and Susan Bowers Fund	-	1,000	(1,000)	-	-
LFT Charitable Trust	-	5,597	(5,597)	-	-
Phoenix Energy	-	300	(300)	-	-
RSA Climate Change & Education	1,775	-	-	(1,775)	-
Sir Bernard & Lady Schreir Foundation	-	2,000	(2,000)	-	-
Skipton Building Society	151	-	(151)	-	-
Stafford Trust	2,784	-	(2,784)	-	-
Souter Charitable Trust	-	5,000	(5,000)	-	-
Trusthouse Charitable Foundation	22,244	-	(22,244)	-	-
	87,024	191,235	(205,658)	(1,775)	70,826
Restricted fixed asset fund	240,706	-	(7,332)	-	233,374
Total restricted funds	327,730	191,235	(212,990)	(1,775)	304,200
Total funds	502,994	401,679	(374,028)	-	530,645

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 2023 was transferred to the unrestricted funds during the year. This transfer took place with the approval of the granter.

Details of each fund can be found at note 1.3.

VIA WINGS
Notes to the Financial Statements
For the year ending 31 October 2024

20 Restricted fixed asset fund grants received

	2024	2023
	£	£
ACB & CB Council	-	20,000
Groundwork NI (Whitemountain)	-	50,000
	<hr/>	<hr/>
	-	70,000
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21 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Restricted asset fund	Total
	£	£	£	£
Tangible fixed assets	231,006		233,374	464,380
Cash at bank and in hand	151	72,747	-	72,898
Other net current assets/(liabilities)	(4,712)	(1,921)	-	(6,633)
Creditors of more than one year	-	-	-	-
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	226,445	70,826	233,374	530,645
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