



M.B. McGRADY & Co

CHARTERED ACCOUNTANTS

**North Down & Ards Women's Aid**  
**18 Bingham Street**  
**Bangor**  
**BT20 5DW**

21<sup>st</sup> December 2023

Dear Emalyn

We have completed our audit of the financial statements of **North Down & Ards Women's Aid** for the financial period ended **31<sup>st</sup> March 2023**.

As advised in our engagement letter dated **23<sup>rd</sup> September 2021** our audit is conducted in accordance with International Standards on Auditing (UK)/(Ireland) (ISAs) which requires us to perform procedures to obtain audit evidence about the amounts and disclosures in the financial statements. We are also required to consider internal controls relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we did agree to communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit. Please find enclosed our report to those charged with governance.

We have also taken the opportunity to highlight and comment on other areas and therefore we include for your consideration section B of the report containing business and internal control recommendations arising from our work. We hope that you find this report informative and useful.

Please note that the matters raised in this and other reports that flow from the audit are only those which have come to our attention arising from or relevant to our audit that we believe need to be brought to your attention. They are not a

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Chartered  
Accountants

**DIRECTORS**

M.B.T. McGrady, BSc (*Econ*), FCA  
C.B. McGrady, BSSc (*Acc*), FCA  
S.A. McLernon, BBS FCA  
K.A. Rainey, BA (*Acc*) FCA

Incorporating Duffy & Co and  
Dawson & Co, Chartered Accountants

Business Consultants and Registered Auditors  
Authorised to carry on Investment Business  
in the Republic of Ireland and regulated for  
a range of Investment Business activities in  
the United Kingdom and registered to carry  
on audit work by the Institute of Chartered  
Accountants in Ireland.

M B McGrady & Co is the trading name  
of Rathmore House Limited, a registered  
Northern Ireland Company, Registration  
Number NI 601538. Registered address as  
per above Downpatrick office.

comprehensive record of all the matters arising, and in particular we cannot be held responsible for reporting all risks in your business or all internal control weaknesses. This report has been prepared solely for your use and should not be quoted in whole or in part without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose.

We are grateful to all the management and staff of **North Down & Ards Women's Aid** and **Baxterworld** for the co-operation we received during our work, which is an important element in achieving our objective of an economical and effective audit.

If you have any queries relating to the matters raised in this letter, please do not hesitate to contact us.

Yours sincerely

A handwritten signature in black ink, appearing to read 'P. D. McGrady', written in a cursive style.

For and on behalf of  
MB McGrady & Co

**NORTH DOWN & ARDS WOMEN'S AID**

**Year Ended 31<sup>st</sup> March 2023**

**REPORT TO THOSE CHARGED WITH  
GOVERNANCE**

### **Section A:**

Detailed below for your consideration are a number of **significant** internal control and other observations and recommendations which require your immediate attention.

Observation	Recommendation	Management response
<b>Significant Deficiencies in Internal Control – require immediate attention</b>		
1. None noted		
<b>Other significant matters noted during the audit – require immediate attention</b>		
1. None noted		

### **Section B:**

Detailed below for your consideration are a number of other internal control and observations and recommendations designed to strengthen business control and improve operating efficiency.

Observation	Recommendation	Management's response
<b>Status of Prior Period Recommendations</b>		
1. None noted		
<b>Internal Control Weaknesses</b>		
1. SureStart income – we noted that one month of SureStart income had not been received by the charity. Whilst the amount is wholly immaterial, it is suggestive of a control weakness in the recording of income to which NDAWA is entitled.	We recommend that NDAWA finance team review their processes for reconciling income receivable to the cash amounts received in the period.	

Observation	Recommendation	Management's response
<b>Financial Reporting Issues</b>		
<p>1. Our audit procedures identified a number of assets purchased in the year which were expensed, however these assets should have been (and were subsequently) capitalised.</p>	<p>We recommend management review their procedures for identifying which asset purchases should be capitalised and ensure it is in accordance with the accounting policy and detailed in Note 1 of the financial statements.</p>	
<p>2. A legacy bank account with AIB has been identified. Although an immaterial balance is presented in this account, dormant or unadministered accounts present a fraud risk</p>	<p>We recommend NDAWA close this account at first opportunity.</p>	
<b>Unexpected Issues that affected the Statutory Audit Process</b>		
<p>1. None noted</p>		
<b>Uncorrected Misstatements or Errors noted during the audit</b>		
<p>1. Funds were raised during the year for the Mayor's Charity. As these funds were always intended for disbursement to the Mayor's Charity, NDAWA acted as the agent in the accruing and distribution of these funds. As such, these amounts should not be recognised as income or expenditure by NDAWA. The total of the misstatement in respect of these transactions is £3,417.</p>	<p>Where the charity is intending to collect donations on behalf of a third party, these amounts should be ringfenced as cash transactions and not recognised on the Statement of Financial Activities.</p>	
<b>Regulatory or Legal issues noted during the audit – Independent legal advice may be required to be obtained</b>		
<p>1. none noted</p>		

Observation	Recommendation	Management's response
<b>Other Matters</b>		
1. none noted		