

Patricia Farnan

FCA MA(Oxon)

The Trustees
OneWorldNI Ltd
12 Windsor Avenue
Whitehead
Carrickfergus
BT38 9RX

19 December 2024

Dear Trustees

Independent Examination of the financial statements of OneWorldNI Ltd (formerly known as Whitehead Small World Group Ltd) for the year ending 28 February 2024

I have completed my examination of the financial statements of OneWorldNI Ltd (“the charity”) for the year ended 28 February 2024.

Qualifications and independence

I am a Fellow of the Institute of Chartered Accounts in England and Wales, membership number 1349776, and have many years of experience working as an accountant. I am therefore appropriately qualified to examine these financial statements.

I am friends with John Eversley, one of the Trustees. This is allowable under the charity commission guidelines and does not jeopardise my independence.

I have been invited to take over the bookkeeping of the charity for FY25, which I will accept, this bookkeeping activity has not yet started, and so does not jeopardise my independence

Scope

I am examining the financial statements to be filed with the Charities Commission.

A set of financial statements were filed with Companies House in October 2024, these did not include an Independent Examiner’s report.

Approach

I reviewed the financial records as they have been kept and found them to be consistent with the bank records.

The records kept during FY24 are appropriate for the size and nature of the organisation. However, there is an opportunity to keep more supporting documentation. I will discuss with the current bookkeeper with a view to implementing when I take over as the bookkeeper.

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Findings

1. There is one transaction of £345 that was misclassified as a trade creditor rather than an accrual, this is an immaterial difference and would not change anybody's reading of the accounts.
It has been adjusted in the financial statements to be filed with the Charities Commission.
2. I have proposed some presentational changes to the financial statements before filing them with the Charities Commission, which align them more closely with standard SORP presentation. These changes have been discussed in detail with John Eversley in his position as Trustee.

Other than these two minor issues, I found no errors with the financial statements and was please to provide a clean report in the financial statements.

I enjoyed performing this examination and thank you for the invitation.

I look forward to working with you more closely as your bookkeeper for FY25.

Yours faithfully

Patricia Farnan