War on Want (NI) Limited

Northern Ireland · Charity number 102154

Details

Known as	Self Help Africa NI
Status	Received
Registered	2015-04-20
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	War On Want Ni Head Office 61 Duncairn Gardens Belfast Bt15 2GB BT15 2GB
Phone	028 90877777
Email	info@selfhelpafrica.org
Website	www.selfhelpafrica.org

Activities

Purposes: To relieve poverty, distress and suffering in any part of the world (including disease, sickness or any mental or physical disability) and whether arising from any public calamity or otherwise. To provide medical care, advice and treatment for poor persons including poor expectant mothers. To conduct research into causes and ways of relieving poverty, disease, sickness and mental and physical disability and to publish findings by lectures, meetings, films, books, exhibitions and otherwise, particularly in schools and universities in order to educate the public.

What the charity does: The prevention or relief of poverty,The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Community development,Community enterprise,Disability,Economic development,Environment/sustainable development/conservation,Gender,Human rights/equality,Overseas aid/famine relief,Relief of poverty,Rural development,Youth development

Who the charity helps: Adult training,Carers,Children (5-13 year olds),Hiv/aids,Older people,Overseas/developing countries,Parents,Physical disabilities,Preschool (0-5 year olds),Specific areas of deprivation,Volunteers,Women,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£487,827	£345,918	£-24,016	10

Trustees

Name	Role	Appointed
Mr Geoff Meagher		
Mr Jim Galvin		
Mr Jim Kinsella		
Mr Ray Coyne		
Theresa Morrissey		

War on Want (NI) Limited

Northern Ireland - Charity number 102154

Accounts

War on Want (N.I.) Limited trading as Self Help Africa N.I.

(a Company Limited by Guarantee)

Annual Report and Unaudited Financial Statements

For the year ended 31 December 2024

COMPANY NUMBER: NI011322
CHARITY NUMBER: NI102154

WAR ON WANT (N.I.) LIMITED t/a SELF HELP AFRICA N.I.

REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

CONTENTS	**PAGE**

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES	Theresa Morrissey Geoff Meagher (Chair) (appointed 11/3/2025) Jim Kinsella (appointed 11/3/2025) Ray Coyne (appointed 1/4/2025) Jim Galvin (appointed 21/4/2025) Marie Abbott (resigned 11/03/2025) Valerie Sullivan (resigned 11/03/2025) Rev Samuel Campbell (resigned 11/03/2025)
SECRETARY	Augustine Akpan (appointed 15/07/2025) Rev Samuel Campbell (resigned 11/03/2025)
COMPANY NUMBER	NI011322
CHARITY NUMBER	NI102154
REGISTERED OFFICE:	61 Duncairn Gardens, Belfast, Northern Ireland, BT15 2GB
BANKERS	**Ulster Bank** 91-93 University Road, Belfast, Northern Ireland BT7 1NG
SOLICITORS	**Withers LLP**. 16 Old Bailey, London EC4M 7EG, United Kingdom **Crawford & Lockhart** 7-11 Linenhall Street, Belfast, Northern Ireland BT2 8AH
ACCOUNTANTS	**RBK Audit UK Limited** RBK House, Irishtown, Athlone, Co. Westmeath N37 XP52, Ireland

The trustees present their report and the unaudited financial statements for the year ended 31 December 2024.

Legal and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements, the charity's memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Overview

War on Want (N.I.) Limited t/a Self Help Africa N.I. was established as a legal entity in Northern Ireland in 1976. Since December 2017, the charity, has been part of the Gorta Group t/a Self Help Africa, a like-minded charity based in the Republic of Ireland, charity number 20008895.

Objectives and activities for public benefit

The primary objective of the charity is to relieve poverty, distress and suffering in any part of the world. This objective is primarily achieved by supporting sustainable livelihoods for rural farmers and improving their resilience to the impact of erratic weather caused by climate change.

The main activity of the charity is the operation of charity shops for the sale of donated and new stock. In addition, the charity engages in a number of other fundraising activities to raise funds in support of the shared mission of War on Want (NI) and the Gorta Group.

The trustees confirm that they have had due regard for the guidance produced on Public Benefit by the Charity Commission for Northern Ireland (CCNI) when reviewing the aims and objectives of War on Want (NI) and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Funds transferred to the Gorta Group are used to support activities that focus on:

1. Contributing to sustainable landscapes, resilient food systems and healthy communities. This work includes supporting families and communities to sustainably increase and diversify food production on their smallholding and ensuring they have the means for a nutritious diet.
2. Supporting the growth of inclusive, profitable and sustainable businesses that can provide services and decent employment for communities. This work includes linking small scale farmers, cooperatives and producer groups to the market.
3. Reacting and responding to both long-term and sudden onset crises in communities where we have a presence and seeking to improve resilience.
4. Strengthening systems and cultivating an enabling policy environment, to maximise the potential success of these focus areas.

Objectives and activities for public benefit (continued)

The benefits of these activities are monitored through the implementation and evaluation of all programmes, which can include surveys and interviews with programme participants. All programmes have baseline data and output/outcome indicators against which results are measured.

Programme participants are primarily people living in extreme poverty in Africa. There can be a risk of harm to staff, partners and programme participants in some of the countries where the Gorta Group delivers programmes, in particular areas impacted by conflict or natural disasters. Trustees are satisfied that the Gorta Group has the appropriate policies and procedures in place to minimise, manage and mitigate risks to ensure that programmes benefits outweigh any potential risks related to those involved with our work. There is no private benefit flowing from any of the charity's purposes.

Achievements and performance

a. Retail

In 2024, War on Want (N.I) Ltd t/a Self Help Africa N.I. operated the following nine retail shops in Northern Ireland:

- Belfast:
  - 127a Andersonstown Road, Belfast, - this is a charity shop selling a wide range of donated stock.
  - 370-374 Upp. Newtownards Rd, Belfast - this is a secondhand bookshop.
  - 24 Botanic Avenue, Belfast - this is a secondhand bookshop.
  - 79 Cregagh Road, Belfast - this is a charity shop selling a wide range of donated stock.
- Ballynahinch: 5b Main Street, Ballynahinch - this is a charity shop selling a wide range of donated stock.
- Bangor: 2 Abbey Street, Bangor - this is a charity shop selling a wide range of donated stock.
- Dunmurry: 145 Kingsway, Dunmurry - this is a charity shop selling a wide range of donated stock.
- Holywood: 65 High Street, Holywood - this is a charity shop selling a wide range of donated stock.
- Lisburn: 9 Bon Accord Terrace, Lisburn - this is a charity shop selling a wide range of donated stock.

Overall, the performance of our retail activities improved on the position achieved in 2023, but the challenges faced in 2023 remained. These included a decline in the quality of stock donated, which had an impact on sales targets, and challenges in recruiting staff and volunteers. The number of volunteers for our retail activities fell dramatically during 2020 and 2021, as a result of Covid 19, and while they have increased they are not at the levels seen pre the pandemic.

As outlined in the *Plans for the Future* below, because of these ongoing challenges, War on Want (N.I) Ltd t/a Self Help Africa N.I. announced it is closing its network of charity shops in Northern Ireland during 2025.

Achievements and performance (continued)

b. Other fundraising activities

Other fundraising activities carried out during 2024 included direct mail campaigns and other donor engagement work. We are extremely grateful to the continued support we get from our supporters across Northern Ireland.

Financial review

During 2024, income increased by 37% to £487k (2023: £356k), expenditure increased by 1% to £346k (2023: £344k), resulting in a net income position at the end of the year of £142k (2023: £13k).

a. Income

During 2024, income from donations and legacies dropped to £69k – this fall is primarily due to a fall in regular giving. Retail income increased to £298k and no grant income was received.

Other income increased significantly to €120k due to the gain realized from the Gorta Group forgiving the intercompany debt between the two entities.

b. Expenditure

Costs of raising funds are largely comprised of the expenditure incurred to support the retail operations of War on Want (N.I.). Costs increased during 2024 due to increases in salary-related expenditure.

c. Net movement in funds

At the end of 2024, the net movement in funds was a surplus of £142k, which is a significant improvement on the 2023 position.

d. Reserves Policy

The trustees are obliged to ensure that sufficient reserves are available to allow the organisation to continue its work in the foreseeable future.

In determining the reserves policy of the organisation, the trustees consider the current level of operations, any intended expansion into new areas, ongoing staffing levels and the potential of new donors. These issues all influence the level of reserves held, and how, if any, are released.

At the end of 2024, the unrestricted reserves of the organisation were £98k (2023 (£44k)) due, in part, to the gain realized from the Gorta Group forgiving the intercompany debt between the two entities.

Financial review (continued)

e. Going Concern

As outlined in the *Plans for the Future* section below, War on Want (N.I.) limited, t/a Self Help Africa N.I. announced it is closing its network of charity shops in Northern Ireland during 2025. In line with this decision the trustees will commence winding up the charity in 2025. The trustees, therefore, do not consider it to be appropriate to adopt the going concern basis of accounting in preparing the financial statements. Accordingly, the financial statements have been prepared on a basis other than going concern.

Structure, Governance and Management

a. Legal Structure

War on Want (N.I.) Limited, t/a Self Help Africa N.I. is a charity recognised by the Northern Ireland Charity Commission (NIC 102 154) and is a Company Limited by Guarantee (No NI 11322).

Since December 2017, War on Want (N.I.) Limited t/a Self Help Africa N.I. has been a wholly owned subsidiary of the Gorta Group, (t/a Self Help Africa), charity number: 20008895 and registered address: 4th floor, Joyce's Court, 38 Talbot Street, Dublin 1, DO1 C861.

Being part of the Gorta Group enables War on Want (N.I.) Limited t/a Self Help Africa N.I. to better deliver its programmes. The Gorta Group provides back office, technical and financial support to War on Want (N.I.) Limited t/a Self Help Africa N.I. It also provides an additional layer of governance oversight and assurance.

b. Governance and Management

War on Want (N.I.) Limited t/a Self Help Africa N.I. is governed by a Board of Trustees (listed on page 2) which can have between 4 and 12 members. Trustees are also directors of the company, under Company Law. New trustees can be appointed by the sole member, namely the Gorta Group, by ordinary resolution.

War on Want (N.I.) Limited t/a Self Help Africa N.I. is part of the wider Self Help Africa global organisation. The activities of the charity are carried out in association with Self Help Africa. Both companies have aligned their objectives under a consolidated strategic plan and management team (the Senior Leadership Team). The trustees delegate the day to day running of the company to this management team.

During 2024, two trustee meetings were held.

A conflict of interest policy is in place that requires trustees to disclose and manage actual or potential conflicts of interests and/or or relationships that may give rise to a perception of a conflict of interest.

Structure, Governance and Management (continued)

b. Governance and Management (continued)

The Gorta Group has Board sub-committees, and these committees act as committees for all the companies in the Group.

All trustees give their time voluntarily and receive no benefits from the charity.

c. Staff and Volunteers

The organisation is deeply grateful to the dedicated retail staff and volunteers for their hard work and commitment over many years, and to those who have shopped in our stores.

War on Want (N.I.) Limited t/a Self Help Africa N.I is an equal opportunities employer. The aim of its equal opportunities policy is to ensure that all people receive equality of opportunity regardless of gender, race, religion, disability, nationality, marital/family status or sexual orientation.

d. Safeguarding

During 2024, the organisation continued to implement its Safeguarding, and Protection against Sexual Exploitation and Abuse policies which are aligned with international best practice. A Global Safeguarding Lead was appointed in 2024, and mandatory safeguarding training was rolled out across the global organisation.

Overall, the organisation upheld a survivor centred and zero-tolerance approach, ensuring funder and stakeholder transparency while continuously improving safeguarding mechanisms based on learnings from cases.

Plans for the Future

During 2025, War on Want (N.I.) Limited t/a Self Help Africa N.I. will be closing its network of charity shops in Northern Ireland. This difficult decision was made because of the challenges the organisation has faced in returning the shops to the profitability levels that existed prior to the Covid 19 pandemic. Additionally, the shops require a level of investment that the organisation is not in a position to provide.

Following closure of the shops, War on Want (N.I.) Limited t/a Self Help Africa N.I., will be wound up.

Other

a. Health and Safety

War on Want (N.I.) t/a Self Help Africa N.I. is committed to managing and conducting its work activities in such a way as to ensure - so far as is reasonably practicable - the safety, health and welfare at work of its employees and volunteers. War on Want (N.I.) t/a Self Help Africa N.I. management continuously monitors compliance in line with legislative requirements.

b. Political donations

No political donations were made during the financial year 2024 (2023: £Nil).

c. Small companies provision statement

The trustees’ annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime under the Companies Act 2006.

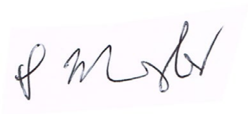
d. Post balance sheet events

As previously outlined, during 2025, War on Want (N.I.) Limited t/a Self Help Africa N.I. will be closing its network of charity shops in Northern Ireland.

e. Independent Accountant

RBK Business Advisors was appointed as the charitable company's independent accountant during 2024 and have expressed its willingness to continue in that capacity.

Signed on behalf of the Board of Trustees:



____
Geoff Meagher
Date: 18th September 2025

STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES REPORT AND THE UNAUDITED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

The trustees (who are also directors of War on Want (N.I.) Limited t/a Self Help Africa N.I. for the purposes of Company Law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and regulations.

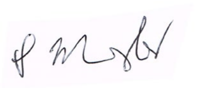
Company Law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland”. Under Company Law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the net income or expenditure of the charitable company for that period. In preparing these 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;
- make judgements and accounting 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. As explained in note 1(c) to the financial statements, the directors do not believe the going concern basis to be appropriate and these financial statements have not been prepared on that basis.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company’s transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate 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.

On behalf of the Board of Trustees:



____

Geoff Meagher
Date: 18th September 2025

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES ON THE UNAUDITED STATUTORY ACCOUNTS OF WAR ON WANT (N.I.) LIMITED T/A SELF HELP AFRICA N.I. ("the Company") FOR THE YEAR ENDED 31 DECEMBER 2024

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 ('the 2006 Act').

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:

- examine the accounts under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiners 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.

The 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. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I am qualified to undertake the examination by being a qualified member of Chartered Accountants Ireland.

I have completed my examination and have no concerns in respect of matters 1 to 4 listed above and, in connection with following the Directors of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES ON THE UNAUDITED STATUTORY ACCOUNTS OF WAR ON WANT (N.I.) LIMITED T/A SELF HELP AFRICA N.I. ("the Company") FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

Limitations of Report

This report is made solely to the Charity's Board of Trustees, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile issue the report that we have been engaged to issue, report to the Charity's Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Board of Trustees, as a body, for our work, or for this report.

Michelle O'Donoghue

____

Michelle O'Donoghue
RBK Audit UK Limited
Chartered Accountants
RBK House
Irishtown
Athlone
Co. Westmeath

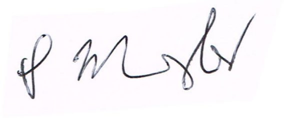
Date: 19 September 2025

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

	Notes	**2024 Unrestricted £**	**2024 Restricted £**	**Total Funds 2024 £**	2023 Unrestricted £	2023 Restricted £	Total Funds 2023 £
Income from:							
Donations and legacies	2(a)	**69,848**	**-**	**69,848**	78,892	-	78,892
Charitable activities: grants from governments and other donors	2(b)	**-**	**-**	**-**	-	1,194	1,194
Retail income	2(c)	**297,875**	**-**	**297,875**	276,253	-	276,253
Other income	2(d)	**120,104**	**-**	**120,104**	205	-	205
Total		**487,827**	**-**	**487,827**	355,350	1,194	356,544
Expenditure on:							
Raising funds	3(a)	**312,848**	**-**	**312,848**	299,470	-	299,470
Charitable activities	3(b)	**33,070**	**-**	**33,070**	43,355	1,194	44,549
Total		**345,918**	**-**	**345,918**	342,825	1,194	344,019
Net movement in funds	12	**141,909**	**-**	**141,909**	12,525	-	12,525
Reconciliation of funds:							
Total funds brought forward	12	**(43,744)**	**18,762**	**(24,982)**	(56,269)	18,762	(37,507)
Total funds carried forward	12	**98,165**	**18,762**	**116,927**	(43,744)	18,762	(24,982)

The statement of financial activities includes all gains and losses recognised in the year. The notes on pages 14 to 25 form part of these financial statements.

On behalf of the Board of Trustees.



Geoff Meagher

Jim Kinsella

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Notes	**2024** **£**	**2024** **£**	2023 £	2023 £
Fixed assets					
Tangible assets	7		**126,506**		129,150
Current assets					
Debtors	8	**9,867**		10,409	
Cash at bank and in hand	9	**4,570**		7,695	
Total current assets		**14,437**		18,104	
Creditors: Amounts falling due within one year	10	**(24,016)**		(172,236)	
Net current liabilities			**(9,579)**		(154,132)
Total assets less current liabilities			**116,927**		(24,982)
Net assets/(liabilities)			**116,927**		(24,982)
The funds of the charity:					
Restricted fund	12		**18,762**		18,762
Unrestricted fund	12		**98,165**		(43,744)
Charity funds			**116,927**		(24,982)

For the year ended 31 December 2024, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the Board of Trustees.

Geoff Meagher

Jim Kinsella

1. Accounting policies

(a) Statutory information

War on Want (N.I.) Limited t/a Self Help Africa N.I. is a company incorporated in the UK under the Companies Act 2006. The address of the registered office is 61 Duncairn Gardens, Belfast, Northern Ireland, BT15 2GB. The nature of the company's operations and its principal activities are set out in the Report of the Trustees.

Since December 2017, the charity, has been part of the Gorta Group t/a Self Help Africa, a like-minded charity based in the Republic of Ireland, charity number 20008895.

War on Want (N.I.) Limited t/a Self Help Africa N.I. meets the definition of a public benefit entity under FRS 102. War on Want (N.I.) is VAT registered – number 743-7177-18.

(b) 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) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

War on Want (N.I.) Limited t/a Self Help Africa N.I, as a qualifying entity, has chosen to take the exemption allowed by FRS102 from the requirements to produce a cash flow statement as part of its financial statements because the cash flows of War on Want (N.I.) Limited t/a Self Help Africa N.I are included in the consolidated cash flow statement prepared by the Gorta Group.

The functional currency of the charity is sterling because that is the currency of the primary economic environment in which the company operates.

(c) Going concern

War on Want (N.I.) Limited t/a Self Help Africa N.I. will be closing its network of charity shops in Northern Ireland in 2025. The trustees therefore do not consider it to be appropriate to adopt the going concern basis of accounting in preparing the financial statements. Accordingly, the financial statements have been prepared on a basis other than going concern, which includes, where appropriate, writing down the charity's assets to estimated net realisable value.

1. Accounting policies (continued)

(c) Going concern (continued)

The financial statements do not include any provision for future costs of terminating the business except to the extent that such costs were committed at the balance sheet date.

(d) Critical accounting judgements and key sources of estimation uncertainty

In the application of the charitable company's accounting policies the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

The trustees do not consider there are any critical judgements or sources of estimation requiring disclosure other than the going concern assumptions are outlined above.

(e) Income

Income from donations and legacies is recognised when the charity has an entitlement to the funds, it is probable that the income will be received and that the amount can be measured reliably. In the case of monetary donations from the public this income is recognised when the donations are received.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is a treated as a contingent asset and disclosed if material.

1. Accounting policies (continued)

(e) Income (continued)

Retail income is recognised as net of value added tax. Donated goods for resale are recognised within retail income when they are sold.

Income from government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably.

Interest on funds held on deposit is recognised when receivable and the amount can be reliably measured by the charity; this is normally upon notification of the interest paid or payable by the bank. Volunteer time is not included in the financial statements.

(f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified as costs of raising funds or charitable activities. All expenditure is recognised on an accruals basis.

Costs of charitable activities are comprised of costs incurred to further the purposes of the charity. This includes grants to the countries of operation within the Gorta Group.

Costs of raising funds include costs associated with the running of the shops and other costs incurred on fundraising activities.

Support costs which cannot be attributed directly to one activity are allocated to activities in proportion to the estimated support received. Support costs include finance support, IT and other administration costs.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(g) Operating leases

Rentals under operating leases are charged to the statement of financial activities on a straight-line basis over the lease term.

1. Accounting policies (continued)

(h) Pension costs

The charity operates a defined contribution pension scheme. Contributions payable to this scheme are charged to the profit and loss account in the period to which they relate. These contributions are invested separately from the company's assets.

(i) Employee benefits

Short-term employee benefits are recognised as an expense in the period in which they are incurred. Provisions for termination benefits are recognised only when the company is demonstrably committed to terminate the employment of an employee or of a group of employees before their normal retirement date or to provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

(j) Taxation

The charity is a charitable company for UK corporation tax purposes. Accordingly, the Charity is exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. Irrecoverable VAT is included in the costs when they are incurred.

(k) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- Freehold Property 2% per annum
- Office Equipment 25% per annum
- Motor Vehicles 25% per annum

(l) Stock

Unsold donated items are not included in closing stock since their cost is nil and their value is uncertain until sold.

1. Accounting policies (continued)

(m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors are recognised at the settlement amount due, after any discount offered.

Cash at bank and cash in hand include cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors 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 reasonably measured or estimated. Creditors are normally recognised at their settlement date after any discounts offered.

(n) Fund accounting

The charity has various types of funds for which it is responsible and which require separate disclosure. These are as follows:

(i) *Restricted funds:* Donations received which are designated by the donor for specific purposes. Such purposes are within the overall aim of the organisation.

(ii) *Unrestricted funds:* Funds which are expendable at the discretion of the charity in furtherance of the objects of the charity.

(o) Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the statement of financial activities.

2. Income

2 (a) Donations and legacies

	Unrestricted 2024	**Restricted 2024**	**Total Funds 2024**	Unrestricted 2023	Restricted 2023	Total Funds 2023
	£	**£**	**£**	£	£	£
Regular givers and gift aid	**69,848**	**-**	**69,848**	78,892	-	78,892

2 (b) Charitable activities

Grants from governments and other donors	**2024**	2023
	£	£
Comhlamh – D Meany fund	**-**	1,194

In 2024 (and in 2023), all grant income from governments and other donors was restricted.

2 (c) Retail

	2024	2023
	£	£
Trading income	**297,875**	276,253

In 2024 (and in 2023), all income from retail was unrestricted.

2 (d) Other

	2024 £	2023 £
Gain on intercompany debt forgiveness	**119,842**	-
Bank interest	**262**	205
Total	**120,104**	205

In 2024 (and in 2023), all bank interest income was unrestricted.

3. Expenditure

3 (a) Raising funds

	2024 Direct £	2024 Support £	2024 Total £	2023 Total £
Retail	**237,559**	**15,846**	**253,405**	232,114
Regular giving and other fundraising activities	**-**	**12,245**	**12,245**	27,722
Indirect shop expenditure	**-**	**47,198**	**47,198**	39,634
Total 2024	**237,559**	**75,289**	**312,848**	
Total 2023	215,084	84,386		299,470

In 2024 (and 2023), all expenditure on raising funds was unrestricted.

3 (b) Charitable activities

Summary of charitable expenditure	2024 Direct Costs £	2024 Programme Costs £	2024 Support Costs £	2024 Total £	2023 Total £
Uganda	-	-	-	-	1,194
Home based (HQ overseas support, advocacy & development education programmes)	-	**1,345**	**1,416**	**2,761**	7,523
Governance costs	-	-	**30,309**	**30,309**	35,832
Total 2024		**1,345**	**31,725**	**33,070**	
Total 2023	1.194	42,061	1,294		44,549

In 2024, none (2023: £1,194) of expenditure on raising charitable activities was restricted.

3 (c) Support Costs

	Fundraising £	**Retail £**	**Charitable activities £**	**Governance £**	**2024 £**	2023 £
Staff training	17	43	9	17	86	196
Stationery, printing, advertising	10	26	5	10	51	126
Telephone	60	150	30	60	300	399
Legal fees	-	-	-	-	-	300
Bank charges	29	74	15	29	147	179
Other office running costs	12,129	15,553	1,357	30,193	59,232	80,678
Total 2024	**12,245**	**15,846**	**1,416**	**30,309**	**59,816**	
Total 2023	27,722	17,030	1,294	35,832		81,878

The basis of allocation of the support costs identified above is a mixture of the percentage of time spent on each activity and the pro-rata cost of each direct cost when compared to the support cost.

4. Staff costs

	2024	2023
	£	£
Wages and salaries	**175,049**	169,403
Social security costs`	**12,724**	12,448
Other pension costs	**11,840**	11,176
Staff benefits	**2,987**	1,716
	202,600	194,743

The average number of employees during the financial year:

	2024	2023
	No.	No.
Full time employees	**8**	6
Part time employees `	**2**	3

The trustees received no remuneration in the course of their work during the year and no employee received emoluments in excess of £60,000.

Compensation, which includes gross pay, employer insurance contributions, employer pension contributions and any other remuneration including benefits in kind paid to key management personnel in the year ended 31 December 2024 were paid by the Gorta Group t/a Self Help Africa.

5. Other information

Net expenditure is stated after charging:

	2024	2023
	£	£
Depreciation of fixed assets	**3,370**	5,783
Accountant (2023: Audit) fees	**9,221**	9,500

6. Pension costs

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £11,840 (2023: £11,176).

Contributions payable at the end of 2024 were £nil (2023 – nil).

7. Tangible fixed assets

	Freehold land & buildings £	Fixtures & fittings £	Total £
Cost or valuation:			
At 1 January 2024	160,001	33,695	193,696
Additions	-	726	726
At 31 December 2024	**160,001**	**34,421**	**194,422**
Depreciation:			
At 1 January 2024	30,948	33,598	64,546
Charge for year	3,200	170	3,370
At 31 December 2024	**34,148**	**33,768**	**67,916**
Carrying amount:			
At 31 December 2024	**125,853**	**653**	**126,506**
At 31 December 2023	129,053	97	129,150

8. Debtors

	2024 £	2023 £
Other debtors	**1,351**	1,485
Prepayments	**8,516**	8,924
	9,867	10,409

9. Cash at bank and in hand

	2024	2023
	£	£
Funds held in banks	**4,570**	7,695

10. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Amount due to group undertaking	**-**	157,373
Sundry creditors	**97**	92
Accrued expenses	**23,919**	14,771
	24,016	172,236

11. Operating lease commitments

At 31 December 2024, the company had total future minimum commitments under non-cancellable operating leases as follows:

	2024	2023
	£	£
Within one year	**25,500**	25,500
Between one and five years in more than five years	**32,125**	57,625
	57,625	83,125

12. Funds

	Unrestricted	**Restricted**	**Total funds**
	£	**£**	**£**
Total funds at the beginning of the year	**(43,744)**	**18,762**	**(24,982)**
Net income for the year	**141,909**	**-**	**141,909**
Total funds at end of year	**98,165**	**18,762**	**116,927**

13. Company limited by guarantee

War on Want (N.I.) Limited t/a Self Help Africa N.I. is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute an amount, not exceeding £1, to the assets of the charitable company in the event of its being would up while he or she is a member or within one year after he or she ceases to be a member.

14. Related party transactions

Gorta (t/a as Self Help Africa) is a charitable company registered in the Republic of Ireland and is considered the ultimate parent undertaking and controlling party of War on Want (N.I.) Limited t/a Self Help Africa N.I. at 31 December 2024.

The results of War on Want (N.I.) Limited t/a Self Help Africa N.I. are consolidated into the financial statements of Gorta. Copies of the group financial statements of Gorta may be obtained from the charity's website www.selfhelpafrica.org.

During the period under review, the charity received £0 (2023: £0), from the Gorta Group. The amounts due to the Gorta group at yearend is nil (2023: £157,373) – see Note 10. The intercompany debt to Gorta Group was written off during the year and a gain from intercompany debt forgiveness of £119,824 was recorded by the charity in 2024 – see Note 2(d).

15. Subsequent events

As previously outlined, during 2025, War on Want (N.I.) Limited t/a Self Help Africa N.I. will be closing its network of charity shops in Northern Ireland.

16. Approval of financial statements

These financial statements were approved by the Board on the 18th September 2025.

War on Want (NI) Limited

Northern Ireland - Charity number 102154

Accounts

War on Want (N.I.) Limited
trading as Self Help Africa N.I.

(a Company Limited by Guarantee)

Report and Financial Statements

For the year ended 31 December 2023

COMPANY NUMBER: NI011322
CHARITY NUMBER: NI102154

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

CONTENTS **PAGE**

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES	Marie Abbott Valerie Sullivan (Resigned 11 March 2025) Theresa Morrissey Rev Samuel Campbell (Resigned 11 March 2025) Carmel Fox (resigned 28 February 2023) Geoff Meagher (Appointed 11 March 2025) Jim Kinsella (Appointed 11 March 2025)
SECRETARY	Peter McDevitt (resigned 19 December 2023) Rev Samuel Campbell (appointed 19 December 2023)
COMPANY NUMBER	NI011322
CHARITY NUMBER	NI102154
REGISTERED OFFICE:	61 Duncairn Gardens, Belfast, Northern Ireland BT15 2GB
BANKERS	**Ulster Bank** 91-93 University Road Belfast Northern Ireland BT7 1NG
SOLICITORS	**Crawford & Lockhart** 7-11 Linenhall Street, Belfast, Northern Ireland BT2 8AH
AUDITORS	**RBK Chartered Accountants** RBK House, Irishtown Athlone, Co. Westmeath, N37 XP52, Ireland

REPORT OF THE TRUSTEES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

The trustees present their report and the audited financial statements for the year ended 31 December 2023.

Legal and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements, the charity's memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Overview

War on Want (N.I.) Limited t/a Self Help Africa N.I. was established as a legal entity in Northern Ireland in 1976. Since December 2017, the charity, has been part of the Gorta Group t/a Self Help Africa, a like-minded charity based in the Republic of Ireland, charity number 20008895.

Objectives and activities for public benefit

The primary objective of the charity is to relieve poverty, distress and suffering in any part of the world. This objective is primarily achieved by supporting sustainable livelihoods for rural farmers and improving their resilience to the impact of erratic weather caused by climate change.

The main activity of the charity is the operation of charity shops for the sale of donated and new stock. In addition, the charity engages in a number of other fundraising activities to raise funds in support of the shared mission of War on Want (NI) and the Gorta Group.

The trustees confirm that they have had due regard for the guidance produced on Public Benefit by the Charity Commission for Northern Ireland (CCNI) when reviewing the aims and objectives of War on Want (NI) and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Funds transferred to the Gorta Group are used to support activities that focus on:

1. Contributing to sustainable landscapes, resilient food systems and healthy communities. This work includes supporting families and communities to sustainably increase and diversify food production on their smallholding and ensuring they have the means for a nutritious diet.
2. Supporting the growth of inclusive, profitable and sustainable businesses that can provide services and decent employment for communities. This work includes linking small scale farmers, cooperatives and producer groups to the market.
3. Reacting and responding to both long-term and sudden onset crises in communities where we have a presence and seeking to improve resilience.
4. Strengthening systems and cultivating an enabling policy environment, to maximise the potential success of these focus areas.

Objectives and activities for public benefit (continued)

The benefits of these activities are monitored through the implementation and evaluation of all programmes, which can include surveys and interviews with programme participants. All programmes have baseline data and output/outcome indicators against which results are measured.

Programme participants are primarily people living in extreme poverty in Africa. There can be a risk of harm to staff, partners and programme participants in some of the countries where the Gorta Group delivers programmes, in particular areas impacted by conflict or natural disasters. Trustees are satisfied that the Gorta Group has the appropriate policies and procedures in place to minimise, manage and mitigate risks to ensure that programmes benefits outweigh any potential risks related to those involved with our work. There is no private benefit flowing from any of the charity's purposes.

Achievements and performance

a. Retail

In 2023, War on Want (N.I) Ltd t/a Self Help Africa N.I. operated the following nine retail shops in Northern Ireland:

- Belfast:
  - 127a Andersonstown Road, Belfast, - this is a charity shop selling a wide range of donated stock.
  - 370-374 Upp. Newtownards Rd, Belfast - this is a secondhand bookshop.
  - 24 Botanic Avenue, Belfast - this is a secondhand bookshop.
  - 79 Cregagh Road, Belfast - this is a charity shop selling a wide range of donated stock.
- Ballynahinch: 5b Main Street, Ballynahinch - this is a charity shop selling a wide range of donated stock.
- Bangor: 2 Abbey Street, Bangor - this is a charity shop selling a wide range of donated stock.
- Dunmurry: 145 Kingsway, Dunmurry - this is a charity shop selling a wide range of donated stock.
- Holywood: 65 High Street, Holywood - this is a charity shop selling a wide range of donated stock.
- Lisburn: 9 Bon Accord Terrace, Lisburn - this is a charity shop selling a wide range of donated stock.

Overall, the performance of our retail activities improved on the position achieved in 2022, but the challenges faced in 2022 remained. These included a decline in the quality of stock donated, which had an impact on sales targets, and challenges in recruiting staff and volunteers. The number of volunteers for our retail activities fell dramatically during 2020 and 2021, as a result of Covid 19, and while they have increased they are not at the levels seen pre the pandemic.

Achievements and performance (continued)

a. Retail (continued)

That said, we could not have achieved the levels of retail income reached in 2023 without our dedicated team of volunteers and we are extremely grateful for all their hard work and commitment throughout 2023. Plans are in place to continue to grow our volunteer numbers which should lead to increased sales.

b. Other fundraising activities

Other fundraising activities carried out during 2023 included direct mail campaigns and other donor engagement work. We are extremely grateful to the continued support we get from our supporters across Northern Ireland.

Financial review

During 2023, income fell by 4.2% to £356k (2022: £373k), expenditure fell by 28% to £342k (2022: £473k), resulting in a net income position at the end of the year of £15k (2022: (£100k)).

a. Income

During 2023, income from donations and legacies dropped to £79k – this fall is primarily due to a fall in regular giving. Retail income increased to £276k and income from grants fell to £1k.

b. Expenditure

Costs of raising funds are largely comprised of expenditure incurred to support the retail operations of War on Want. Costs increased during 2023 because more support costs were allocated to these activities.

During 2023, expenditure on charitable activities decreased by £145k mainly driven by the completion of the projects in Uganda.

Steps were taken during 2023 to reduce the level of support costs incurred in War on Want – these include a reduction in office costs and head count.

c. Net movement in funds

At the end of 2023 the net movement in funds was a surplus of £12k, which is a significant improvement on the 2022 position.

Financial review (continued)

d. Reserves Policy

The trustees are obliged to ensure that sufficient reserves are available to allow the organisation to continue its work in the foreseeable future.

In determining the reserves policy of the organisation, the trustees consider the current level of operations, any intended expansion into new areas, ongoing staffing levels and the potential of new donors. These issues all influence the level of reserves held, and how, if any, are released.

At the end of 2023, the unrestricted reserves of the organisation remained in a deficit position. The trustees will work with the trustees of the Gorta Group to address this issue in 2024.

e. Going Concern

War on Want (N.I.) Limited t/a Self Help Africa N.I. is in the process of reviewing the operations of War on Want, within the overall Gorta Group, to see how best it can be structured to allow it to deliver on its charitable objectives. The trustees therefore do not consider it to be appropriate to adopt the going concern basis of accounting in preparing the financial statements. Accordingly, the financial statements have been prepared on a basis other than going concern.

The deficit in unrestricted reserves is not funded by restricted reserves, rather it is funded by the Gorta Group not calling in the amounts owed to it. The Gorta Group will not request repayment of amounts owed to it unless there are sufficient funds in place to meet the company liabilities as they fall due.

Structure, Governance and Management

a. Legal Structure

War on Want (N.I.) limited, t/a Self Help Africa N.I. is a charity recognised by the Northern Ireland Charity Commission (NIC 102 154) and is a Company Limited by Guarantee (No NI 11322).

Structure, Governance and Management (continued)

a. Legal Structure (continued)

Since December 2017 War on Want (N.I.) Limited t/a Self Help Africa N.I. has been a wholly owned subsidiary of the Gorta Group, (t/a Self Help Africa), charity number: 20008895 and registered address: 4th floor, Joyce's Court, 38 Talbot Street, Dublin 1, DO1 C861.

Being part of the Gorta Group enables War on Want (N.I.) Limited t/a Self Help Africa N.I. to better deliver its programmes. The Gorta Group provides back office, technical and financial support to War on Want (N.I.) Limited t/a Self Help Africa N.I. It also provides an additional layer of governance oversight and assurance.

b. Governance and Management

War on Want (N.I.) Limited t/a Self Help Africa N.I. is governed by a Board of Trustees (listed on page 2) which can have between 4 and 12 members. Trustees are also directors of the company, under Company Law. New trustees can be appointed by the sole member, namely the Gorta Group, by ordinary resolution.

War on Want (N.I.) Limited t/a Self Help Africa N.I. is part of the wider Self Help Africa global organisation. The activities of the charity are carried out in association with Self Help Africa. Both companies have aligned their objectives under a consolidated strategic plan and management team. The trustees delegate the day to day running of the company to this management team.

During 2023, two trustee meetings were held.

A conflict of interest policy is in place that requires trustees to disclose and manage actual or potential conflicts of interests and/or or relationships that may give rise to a perception of a conflict of interest.

The Gorta Group has Board sub-committees, and these committees act as committees for all the companies in the Group.

All trustees give their time voluntarily and receive no benefits from the charity.

Plans for the Future

As outlined in our note on Going Concern above, War on Want (N.I.) Limited t/a Self Help Africa N.I. is in the process of reviewing the operations of War on Want, within the overall Gorta Group, to see how best it can be structured to allow it to deliver on its charitable objectives. This review will be concluded in 2025.

Other

a. Staff and Volunteers

The organisation acknowledges with gratitude the work of its staff and that of its volunteers in 2023. The major achievements during the year are due to the dedication and belief of all of these people. War on Want (N.I.) Limited t/a Self Help Africa N.I is an equal opportunities employer. The aim of its equal opportunities policy is to ensure that all people receive equality of opportunity regardless of gender, race, religion, disability, nationality, marital/family status or sexual orientation.

b. Safeguarding

We continue to implement our Safeguarding, and Protection against Sexual Exploitation and Abuse policies which are aligned with international best practice. Safeguarding is seen as a key governance priority. Often there can be unequal power dynamics or relations across an organisation and in relation to communities we work with. We face a risk that some staff (or others connected to Self Help Africa) may exploit their position of power for personal gain.

Safeguarding is addressed throughout the organisation through the three pillars of prevention, reporting and response. Our policies are applied to Self Help Africa Boards, staff and subsidiaries, partners and affiliates, consultants, and contractors that supply services or support to Self Help Africa.

We strive to ensure compliance through training, terms and conditions for suppliers, a complaints response mechanism, whistleblowing channels and disciplinary measures up to and including dismissal and incorporation of the policy into partner agreements. A key element of this is training, with workshops conducted at Head Office and all programme locations.

c. Health and Safety

War on Want (N.I.) t/a Self Help Africa N.I. is committed to managing and conducting its work activities in such a way as to ensure - so far as is reasonably practicable - the safety, health and welfare at work of its employees and volunteers. War on Want (N.I.) t/a Self Help Africa N.I. management continuously monitors compliance in line with legislative requirements.

d. Political donations

No political donations were made during the financial year 2023 (2022: £Nil).

Other (continued)

e. Auditors

The auditors, RBK Chartered Accountants, were appointed as the company's auditors for the financial year and have indicated their willingness to continue in office.

f. Post balance sheet events

There were no other subsequent events since the financial year end.

Signed on behalf of the Board of Trustees:

Geoff Meagher

Date: 31 March 2025

STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES REPORT AND THE FINANCIAL STATEMENTS

The trustees (who are also directors of War on Want (N.I.) Limited t/a Self Help Africa N.I. for the purposes of Company Law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and regulations.

Company Law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland”. Under Company Law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the net income or expenditure of the charitable company for that period. In preparing these 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;
- make judgements and accounting 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. As explained in note 1(c) to the financial statements, the directors do not believe the going concern basis to be appropriate and these financial statements have not been prepared on that basis.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company’s transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate 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.

On behalf of the board of Trustees:

Geoff Meagher
Date: 31 March 2025

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF WAR ON WANT (N.I.) LIMITED t/a SELF HELP AFRICA N.I.
FOR THE YEAR ENDED 31 DECEMBER 2023

Opinion

We have audited the financial statements of War on Want (N.I.) Limited t/a Self Help Africa N.I. (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice). In applying that framework the Trustees have elected to have regard to the Statement of Recommended Practice applicable to Charities (SORP).

In our opinion the:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report.

We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's (the 'FRC') Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Financial statements prepared on a basis other than that of a going concern

In forming an opinion on the financial statements, which is not modified, we have considered the adequacy of the disclosure made in note 1(c) to the financial statements which explains that the financial statements have been prepared on a basis other than that of a going concern.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The Trustees are responsible for the other information contained within the annual report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WAR ON WANT (N.I.) LIMITED t/a SELF HELP AFRICA N.I. (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report including the Strategic report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report and the Strategic report have been prepared in accordance with applicable legal requirements.

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WAR ON WANT (N.I.) LIMITED t/a SELF HELP AFRICA N.I. (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the Directors of the charitable company for the purposes of Company Law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We considered the nature of the charitable company's industry and its control environment, and reviewed the charitable company's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management, internal audit and directors about their own identification and assessment of the risks of irregularities, including those that are specific to the charitable company's business sector.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WAR ON WANT (N.I.) LIMITED t/a SELF HELP AFRICA N.I. (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

We obtained an understanding of the legal and regulatory frameworks that the charitable company operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included UK Companies Act, Charities Act 2011, pensions legislation and tax legislation; and
- do not have a direct effect on the financial statements bus compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty. These included UK employment law and Data Protection Act 2018.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

As a result of performing the above, we identified the greatest potential for fraud in the following areas, and our specific procedures performed to address it are described below:

Completeness, accuracy and occurrence of income:

- we assessed the design and determined the implementation of the key controls over income recognition process; and
- performed substantive procedures on a sample basis to assess appropriate of income recognition.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatements due to fraud;
- enquiring of management and the group audit finance & risk committee concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations in this charitable company; and
- reading minutes of meetings of those charged with governance and reviewing internal audit reports.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WAR ON WANT (N.I.) LIMITED t/a SELF HELP AFRICA N.I. (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Michelle O'Donoghue

Michelle O'Donoghue (Senior Statutory Auditor)
RBK Business Advisers
Chartered Accountants & Registered Auditor
RBK House
Irishtown
Athlone
Co. Westmeath

Date: 31 March 2025

WAR ON WANT (N.I.) LIMITED t/a SELF HELP AFRICA N.I.

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

	Notes	**2023 Unrestricted £**	**2023 Restricted £**	**Total Funds 2023 £**	2022 Unrestricted £	2022 Restricted £	Total Funds 2022 £
Income from:							
Donations and legacies	2(a)	**78,892**	**-**	**78,892**	96,832	-	96,832
Charitable activities: grants from governments and other donors	2(b)	**-**	**1,194**	**1,194**	-	17,625	17,625
Retail income	2(c)	**276,253**	**-**	**276,253**	258,562	-	258,562
Other income	2(d)	**205**	**-**	**205**	171	-	171
Total		**355,350**	**1,194**	**356,544**	355,565	17,625	373,190
Expenditure on:							
Raising funds	3(a)	**299,470**	**-**	**299,470**	283,092	-	283,092
Charitable activities	3(b)	**43,355**	**1,194**	**44,549**	119,850	69,836	189,686
Total		**342,825**	**1,194**	**344,019**	402,942	69,836	472,778
Net movement in funds	12	**12,525**	**-**	**12,525**	(47,377)	(52,211)	(99,588)
Reconciliation of funds:							
Total funds brought forward	12	**(56,269)**	**18,762**	**(37,507)**	(8,892)	70,973	62,081
Total funds carried forward	12	**(43,744)**	**18,762**	**(24,982)**	(56,269)	18,762	(37,507)

The Statement of financial activities includes all gains and losses recognised in the year. The notes on pages 18 to 29 form part of these financial statements.

On behalf of the Board.

Geoff Meagher

Jim Kinsella

WAR ON WANT (N.I.) LIMITED t/a SELF HELP AFRICA N.I.

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	2023 £	2022 £	2022
Fixed assets					
Tangible assets	7		**129,150**		134,933
Current assets					
Debtors	8	**10,409**		10,890	
Cash at bank and in hand	9	**7,695**		7,636	
Total current assets		**18,104**		18,526	
Creditors: Amounts falling due within one year	10	**(172,236)**		(190,966)	
Net current liabilities			**(154,132)**		(172,440)
Total assets less current liabilities			**(24,982)**		(37,507)
Provision for liabilities			**-**		-
Net assets/(liabilities)			**(24,982)**		(37,507)
The funds of the charity:					
Restricted fund	12		**18,762**		18,762
Unrestricted fund	12		**(43,744)**		(56,269)
Charity funds			**(24,982)**		(37,507)

On behalf of the Board.

Geoff Meagher

Jim Kinsella

1. Accounting policies

(a) Statutory information

War on Want (N.I.) Limited t/a Self Help Africa N.I. is a company incorporated in the UK under the Companies Act 2006. The address of the registered office is 61 Duncairn Gardens, Belfast, Northern Ireland, BT15 2GB. The nature of the company's operations and its principal activities are set out in the Report of the Trustees.

Since December 2017, the charity, has been part of the Gorta Group t/a Self Help Africa, a like-minded charity based in the Republic of Ireland, charity number 20008895.

War on Want (N.I.) Limited t/a Self Help Africa N.I. meets the definition of a public benefit entity under FRS 102. War on Want (N.I.) is VAT registered – number 743-7177-18.

(b) 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) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

War on Want (N.I.) Limited t/a Self Help Africa N.I, as a qualifying entity, has chosen to take the exemption allowed by FRS102 from the requirements to produce a cash flow statement as part of its financial statements because the cash flows of War on Want (N.I.) Limited t/a Self Help Africa N.I are included in the consolidated cash flow statement prepared by the Gorta Group.

The functional currency of the charity is sterling because that is the currency of the primary economic environment in which the company operates.

(c) Going concern

War on Want (N.I.) Limited t/a Self Help Africa N.I. are in the process of reviewing the operations of War on Want, within the overall Gorta Group, to see how best it can be structured to allow it to deliver on its charitable objectives. The trustees therefore do not consider it to be appropriate to adopt the going concern basis of accounting in preparing the financial statements. Accordingly, the financial statements have been prepared on a basis other than going concern, which includes, where appropriate, writing down the charity's assets to estimated net realisable value.

1. Accounting policies (continued)

(c) Going concern (continued)

The financial statements do not include any provision for future costs of terminating the business except to the extent that such costs were committed at the balance sheet date.

The deficit in unrestricted reserves is not funded by restricted reserves, rather it is funded by the Gorta Group not calling in the amounts owed to it. The Gorta Group will not request repayment of amounts owed to it unless there are sufficient funds in place to meet the company liabilities as they fall due.

(d) Critical accounting judgements and key sources of estimation uncertainty

In the application of the charitable company's accounting policies the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

The trustees do not consider there are any critical judgements or sources of estimation requiring disclosure other than the going concern assumptions are outlined above.

(e) Income

Income from donations and legacies is recognised when the charity has an entitlement to the funds, it is probable that the income will be received and that the amount can be measured reliably. In the case of monetary donations from the public this income is recognised when the donations are received.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is a treated as a contingent asset and disclosed if material.

1. Accounting policies (continued)

(e) Income (continued)

Retail income is recognised as net of value added tax. Donated goods for resale are recognised within retail income when they are sold.

Income from government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably.

Interest on funds held on deposit is recognised when receivable and the amount can be reliably measured by the charity; this is normally upon notification of the interest paid or payable by the bank. Volunteer time is not included in the financial statements.

(f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified as costs of raising funds or charitable activities. All expenditure is recognised on an accruals basis.

Costs of charitable activities are comprised of costs incurred to further the purposes of the charity. This includes grants to the countries of operation within the Gorta Group.

Costs of raising funds include costs associated with the running of the shops and other costs incurred on fundraising activities.

Support costs which cannot be attributed directly to one activity are allocated to activities in proportion to the estimated support received. Support costs include finance support, IT and other administration costs.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(g) Operating leases

Rentals under operating leases are charged to the statement of financial activities on a straight-line basis over the lease term.

1. Accounting policies (continued)

(h) Pension costs

The charity operates a defined contribution pension scheme. Contributions payable to this scheme are charged to the profit and loss account in the period to which they relate. These contributions are invested separately from the company's assets.

(i) Employee benefits

Short-term employee benefits are recognised as an expense in the period in which they are incurred. Provisions for termination benefits are recognised only when the company is demonstrably committed to terminate the employment of an employee or of a group of employees before their normal retirement date or to provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

(j) Taxation

The charity is a charitable company for UK corporation tax purposes. Accordingly, the Charity is exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. Irrecoverable VAT is included in the costs when they are incurred.

(k) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- Freehold Property 2% per annum
- Office Equipment 25% per annum
- Motor Vehicles 25% per annum

(l) Stock

Unsold donated items are not included in closing stock since their cost is nil and their value is uncertain until sold.

1. Accounting policies (continued)

(m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors are recognised at the settlement amount due, after any discount offered.

Cash at bank and cash in hand include cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors 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 reasonably measured or estimated. Creditors are normally recognised at their settlement date after any discounts offered.

(n) Fund accounting

The charity has various types of funds for which it is responsible and which require separate disclosure. These are as follows:

(i) *Restricted funds:* Donations received which are designated by the donor for specific purposes. Such purposes are within the overall aim of the organisation.

(ii) *Unrestricted funds:* Funds which are expendable at the discretion of the company in furtherance of the objects of the charity.

(o) Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the statement of financial activities.

2. Income

2 (a) Donations and legacies

	Unrestricted 2023 £	Restricted 2023 £	Total Funds 2023 £	Unrestricted 2022 £	Restricted 2022 £	Total Funds 2022 £
Regular givers and gift aid	78,892	-	78,892	96,832	-	96,832
Legacies	-	-	-	-	-	-
	78,892	-	78,892	96,832	-	96,832

2 (b) Charitable activities

Grants from governments and other donors	2023 £	2022 £
Electric Aid	-	12,774
Queens University Belfast – Digiteso	-	3,660
Comhlamh – D Meany fund	1,194	1,191
	1,194	17,625

In 2023 (and in 2022) all grant income from governments and other donors was restricted.

2 (c) Retail

	2023 £	2022 £
Trading income	276,253	258,562

In 2023 (and in 2022) all income from retail was unrestricted.

2 (d) Other

	2023	2022
	£	£
Bank interest	**205**	171

In 2023 (and in 2022) all bank interest income was unrestricted.

3. Expenditure

3 (a) Raising funds

	Direct	**Support**	**2023**	2022
	£	**£**	**£**	£
Retail	**215,084**	**17,030**	**232,114**	213,129
Regular giving and other fundraising activities	**-**	**27,722**	**27,722**	37,997
Indirect shop expenditure	**-**	**39,634**	**39,634**	31,966
Total 2023	**215,084**	**84,386**	**299,470**	
Total 2022	227,856	55,236		283,092

In 2023 (and 2022), all expenditure on raising funds was unrestricted.

3 (b) Charitable activities

Summary of charitable expenditure	**Direct Costs**	**Programme Costs**	**Support Costs**	**2023 Total**	2022 Total
	£	**£**	**£**	**£**	£
Uganda	**1,194**	**-**	**-**	**1,194**	131,903
Home based (HQ overseas support, advocacy & development education programmes)	**-**	**6,229**	**1,294**	**7,523**	12,065
Governance costs	**-**	**35,832**	**-**	**35,832**	45,718
Total 2023	**1.194**	**42,061**	**1,294**	**44,549**	
Total 2022	69,836	72,852	46,998		189,686

In 2023 £1,192 (2022: £69,636) of expenditure on raising charitable activities was restricted.

3 (c) Support Costs

	Fundraising	Retail	Charitable activities	Governance	2023	2022
	£	£	£	£	£	£
Wages & salaries	**23,284**	**8,632**	**-**	**19,690**	**51,606**	69,792
Staff training	**39**	**98**	**20**	**39**	**196**	201
Stationery, printing, advertising	**25**	**63**	**13**	**25**	**126**	201
Telephone	**80**	**199**	**40**	**80**	**399**	369
Legal fees		**-**	**-**	**300**	**300**	
Fundraising activity	**1,850**	**-**	**-**	**-**	**1,850**	3,507
Audit fees	**-**	**-**	**-**	**9,500**	**9,500**	9,120
Bank charges	**36**	**89**	**18**	**36**	**179**	270
Miscellaneous expenses	**211**	**528**	**104**	**212**	**1,055**	506
Depreciation	**771**	**3,855**	**386**	**771**	**5,783**	3,856
Computer costs	**274**	**686**	**137**	**274**	**1,371**	2,106
Office rent	**-**	**-**	**-**	**3,753**	**3,753**	7,026
PR consultancy	**1,152**	**2,880**	**576**	**1,152**	**5,760**	5,280
Total 2023	**27,722**	**17,030**	**1,294**	**35,832**	**81,878**	
Total 2022	37,997	17,239	1,280	45,718		102,234

The basis of allocation of the support costs identified above is a mixture of the percentage of time spent on each activity and the pro-rata cost of each direct cost when compared to the support cost.

4. Staff costs

	2023	2022
	£	£
Wages and salaries	**169,403**	192,521
Social security costs`	**12,448**	14,403
Other pension costs	**11,176**	12,383
Staff benefits	**1,716**	1,025
	194,743	220,332

The average number of employees during the financial year:

	2023	2022
	No.	No.
Full time employees	**6**	5
Part time employees `	**3**	4

The trustees received no remuneration in the course of their work during the year and no employee received emoluments in excess of £60,000.

Compensation, which includes gross pay, employer insurance contributions, employer pension contributions and any other remuneration including benefits in kind paid to key management personnel in the year ended 31 December 2023 were paid by the Gorta Group t/a Self Help Africa.

5. Other information

Net expenditure is stated after charging:

	2023	2022
	£	£
Depreciation of fixed assets	**5,783**	3,856
Audit fees	**9,500**	9,120

6. Pension costs

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £11,176 (2022: £12,383).

Contributions payable at the end of 2023 were £nil (2022 – nil).

7. Tangible fixed assets

	Freehold land & buildings £	Fixtures & fittings £	Total £
Cost or valuation:			
At 1 January 2023	160,001	33,695	193,696
Additions	-	-	-
At 31 December 2023	160,001	33,695	193,696
Depreciation:			
At 1 January 2023	27,748	31,015	58,763
Charge for year	3,200	2,583	5,783
At 31 December 2023	**30,948**	**33,598**	**64,546**
Carrying amount:			
At 31 December 2023	**129,053**	**97**	**129,150**
At 31 December 2022	132,253	2,680	134,933

8. Debtors

	2023 **£**	2022 £
Other debtors	**1,485**	4,867
Prepayments	**8,924**	6,023
	10,409	10,890

9. Cash at bank and in hand

	2023 £	2022 £
Funds held in banks	**7,695**	7,636

10. Creditors: Amounts falling due within one year

	2023 £	2022 £
Amount due to group undertaking	**157,373**	184,013
Sundry creditors	**92**	92
Accrued expenses	**14,771**	6,861
	172,236	190,966

11. Operating lease commitments

At 31 December 2023, the company had total future minimum commitments under non-cancellable operating leases as follows:

	2023 £	2022 £
Within one year	**25,500**	36,211
Between one and five years in more than five years	**57,625**	83,125
	83,125	119,336

12. Funds

Reconciliation of funds

	Restricted £	Unrestricted £	Total funds £
Total funds at the beginning of the year	**18,762**	**(56,269)**	**(37,507)**
Net income for the year	**-**	**12,525**	**12,525**
Total funds at end of year	**18,762**	**(43,744)**	**(24,982)**

13. Company limited by guarantee

War on Want (N.I.) Limited t/a Self Help Africa N.I. is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute an amount, not exceeding £1, to the assets of the charitable company in the event of its being would up while he or she is a member or within one year after he or she ceases to be a member.

14. Related party transactions

Gorta (t/a as Self Help Africa) is a charitable company registered in the Republic of Ireland and is considered the ultimate parent undertaking and controlling party of War on Want (N.I.) Limited t/a Self Help Africa N.I. at 31 December 2023.

The results of War on Want (N.I.) Limited t/a Self Help Africa N.I. are consolidated into the financial statements of Gorta. Copies of the group financial statements of Gorta may be obtained from the charity's website www.selfhelpafrica.org.

During the period under review, the company received £0 (2022: £0), from the Gorta Group. The amounts due to the Gorta group at yearend is £157,373 (2022: £184,013) – see Note 10.

15. Subsequent events

No events have occurred since the balance sheet date that require adjustment or disclosure.

16. Approval of financial statements

These financial statements were approved by the Board on the 31 March 2025.

War on Want (NI) Limited

Northern Ireland - Charity number 102154

Annual report

REPORT OF THE TRUSTEES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

The trustees present their report and the audited financial statements for the year ended 31 December 2023.

Legal and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements, the charity's memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Overview

War on Want (N.I.) Limited t/a Self Help Africa N.I. was established as a legal entity in Northern Ireland in 1976. Since December 2017, the charity, has been part of the Gorta Group t/a Self Help Africa, a like-minded charity based in the Republic of Ireland, charity number 20008895.

Objectives and activities for public benefit

The primary objective of the charity is to relieve poverty, distress and suffering in any part of the world. This objective is primarily achieved by supporting sustainable livelihoods for rural farmers and improving their resilience to the impact of erratic weather caused by climate change.

The main activity of the charity is the operation of charity shops for the sale of donated and new stock. In addition, the charity engages in a number of other fundraising activities to raise funds in support of the shared mission of War on Want (NI) and the Gorta Group.

The trustees confirm that they have had due regard for the guidance produced on Public Benefit by the Charity Commission for Northern Ireland (CCNI) when reviewing the aims and objectives of War on Want (NI) and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Funds transferred to the Gorta Group are used to support activities that focus on:

1. Contributing to sustainable landscapes, resilient food systems and healthy communities. This work includes supporting families and communities to sustainably increase and diversify food production on their smallholding and ensuring they have the means for a nutritious diet.
2. Supporting the growth of inclusive, profitable and sustainable businesses that can provide services and decent employment for communities. This work includes linking small scale farmers, cooperatives and producer groups to the market.
3. Reacting and responding to both long-term and sudden onset crises in communities where we have a presence and seeking to improve resilience.
4. Strengthening systems and cultivating an enabling policy environment, to maximise the potential success of these focus areas.

Objectives and activities for public benefit (continued)

The benefits of these activities are monitored through the implementation and evaluation of all programmes, which can include surveys and interviews with programme participants. All programmes have baseline data and output/outcome indicators against which results are measured.

Programme participants are primarily people living in extreme poverty in Africa. There can be a risk of harm to staff, partners and programme participants in some of the countries where the Gorta Group delivers programmes, in particular areas impacted by conflict or natural disasters. Trustees are satisfied that the Gorta Group has the appropriate policies and procedures in place to minimise, manage and mitigate risks to ensure that programmes benefits outweigh any potential risks related to those involved with our work. There is no private benefit flowing from any of the charity's purposes.

Achievements and performance

a. Retail

In 2023, War on Want (N.I) Ltd t/a Self Help Africa N.I. operated the following nine retail shops in Northern Ireland:

- Belfast:
  - 127a Andersonstown Road, Belfast, - this is a charity shop selling a wide range of donated stock.
  - 370-374 Upp. Newtownards Rd, Belfast - this is a secondhand bookshop.
  - 24 Botanic Avenue, Belfast - this is a secondhand bookshop.
  - 79 Cregagh Road, Belfast - this is a charity shop selling a wide range of donated stock.
- Ballynahinch: 5b Main Street, Ballynahinch - this is a charity shop selling a wide range of donated stock.
- Bangor: 2 Abbey Street, Bangor - this is a charity shop selling a wide range of donated stock.
- Dunmurry: 145 Kingsway, Dunmurry - this is a charity shop selling a wide range of donated stock.
- Holywood: 65 High Street, Holywood - this is a charity shop selling a wide range of donated stock.
- Lisburn: 9 Bon Accord Terrace, Lisburn - this is a charity shop selling a wide range of donated stock.

Overall, the performance of our retail activities improved on the position achieved in 2022, but the challenges faced in 2022 remained. These included a decline in the quality of stock donated, which had an impact on sales targets, and challenges in recruiting staff and volunteers. The number of volunteers for our retail activities fell dramatically during 2020 and 2021, as a result of Covid 19, and while they have increased they are not at the levels seen pre the pandemic.

Achievements and performance (continued)

a. Retail (continued)

That said, we could not have achieved the levels of retail income reached in 2023 without our dedicated team of volunteers and we are extremely grateful for all their hard work and commitment throughout 2023. Plans are in place to continue to grow our volunteer numbers which should lead to increased sales.

b. Other fundraising activities

Other fundraising activities carried out during 2023 included direct mail campaigns and other donor engagement work. We are extremely grateful to the continued support we get from our supporters across Northern Ireland.

Financial review

During 2023, income fell by 4.2% to £356k (2022: £373k), expenditure fell by 28% to £342k (2022: £473k), resulting in a net income position at the end of the year of £15k (2022: (£100k)).

a. Income

During 2023, income from donations and legacies dropped to £79k – this fall is primarily due to a fall in regular giving. Retail income increased to £276k and income from grants fell to £1k.

b. Expenditure

Costs of raising funds are largely comprised of expenditure incurred to support the retail operations of War on Want. Costs increased during 2023 because more support costs were allocated to these activities.

During 2023, expenditure on charitable activities decreased by £145k mainly driven by the completion of the projects in Uganda.

Steps were taken during 2023 to reduce the level of support costs incurred in War on Want – these include a reduction in office costs and head count.

c. Net movement in funds

At the end of 2023 the net movement in funds was a surplus of £12k, which is a significant improvement on the 2022 position.

Financial review (continued)

d. Reserves Policy

The trustees are obliged to ensure that sufficient reserves are available to allow the organisation to continue its work in the foreseeable future.

In determining the reserves policy of the organisation, the trustees consider the current level of operations, any intended expansion into new areas, ongoing staffing levels and the potential of new donors. These issues all influence the level of reserves held, and how, if any, are released.

At the end of 2023, the unrestricted reserves of the organisation remained in a deficit position. The trustees will work with the trustees of the Gorta Group to address this issue in 2024.

e. Going Concern

War on Want (N.I.) Limited t/a Self Help Africa N.I. is in the process of reviewing the operations of War on Want, within the overall Gorta Group, to see how best it can be structured to allow it to deliver on its charitable objectives. The trustees therefore do not consider it to be appropriate to adopt the going concern basis of accounting in preparing the financial statements. Accordingly, the financial statements have been prepared on a basis other than going concern.

The deficit in unrestricted reserves is not funded by restricted reserves, rather it is funded by the Gorta Group not calling in the amounts owed to it. The Gorta Group will not request repayment of amounts owed to it unless there are sufficient funds in place to meet the company liabilities as they fall due.

Structure, Governance and Management

a. Legal Structure

War on Want (N.I.) limited, t/a Self Help Africa N.I. is a charity recognised by the Northern Ireland Charity Commission (NIC 102 154) and is a Company Limited by Guarantee (No NI 11322).

Structure, Governance and Management (continued)

a. Legal Structure (continued)

Since December 2017 War on Want (N.I.) Limited t/a Self Help Africa N.I. has been a wholly owned subsidiary of the Gorta Group, (t/a Self Help Africa), charity number: 20008895 and registered address: 4th floor, Joyce's Court, 38 Talbot Street, Dublin 1, DO1 C861.

Being part of the Gorta Group enables War on Want (N.I.) Limited t/a Self Help Africa N.I. to better deliver its programmes. The Gorta Group provides back office, technical and financial support to War on Want (N.I.) Limited t/a Self Help Africa N.I. It also provides an additional layer of governance oversight and assurance.

b. Governance and Management

War on Want (N.I.) Limited t/a Self Help Africa N.I. is governed by a Board of Trustees (listed on page 2) which can have between 4 and 12 members. Trustees are also directors of the company, under Company Law. New trustees can be appointed by the sole member, namely the Gorta Group, by ordinary resolution.

War on Want (N.I.) Limited t/a Self Help Africa N.I. is part of the wider Self Help Africa global organisation. The activities of the charity are carried out in association with Self Help Africa. Both companies have aligned their objectives under a consolidated strategic plan and management team. The trustees delegate the day to day running of the company to this management team.

During 2023, two trustee meetings were held.

A conflict of interest policy is in place that requires trustees to disclose and manage actual or potential conflicts of interests and/or or relationships that may give rise to a perception of a conflict of interest.

The Gorta Group has Board sub-committees, and these committees act as committees for all the companies in the Group.

All trustees give their time voluntarily and receive no benefits from the charity.

Plans for the Future

As outlined in our note on Going Concern above, War on Want (N.I.) Limited t/a Self Help Africa N.I. is in the process of reviewing the operations of War on Want, within the overall Gorta Group, to see how best it can be structured to allow it to deliver on its charitable objectives. This review will be concluded in 2025.

Other

a. Staff and Volunteers

The organisation acknowledges with gratitude the work of its staff and that of its volunteers in 2023. The major achievements during the year are due to the dedication and belief of all of these people. War on Want (N.I.) Limited t/a Self Help Africa N.I is an equal opportunities employer. The aim of its equal opportunities policy is to ensure that all people receive equality of opportunity regardless of gender, race, religion, disability, nationality, marital/family status or sexual orientation.

b. Safeguarding

We continue to implement our Safeguarding, and Protection against Sexual Exploitation and Abuse policies which are aligned with international best practice. Safeguarding is seen as a key governance priority. Often there can be unequal power dynamics or relations across an organisation and in relation to communities we work with. We face a risk that some staff (or others connected to Self Help Africa) may exploit their position of power for personal gain.

Safeguarding is addressed throughout the organisation through the three pillars of prevention, reporting and response. Our policies are applied to Self Help Africa Boards, staff and subsidiaries, partners and affiliates, consultants, and contractors that supply services or support to Self Help Africa.

We strive to ensure compliance through training, terms and conditions for suppliers, a complaints response mechanism, whistleblowing channels and disciplinary measures up to and including dismissal and incorporation of the policy into partner agreements. A key element of this is training, with workshops conducted at Head Office and all programme locations.

c. Health and Safety

War on Want (N.I.) t/a Self Help Africa N.I. is committed to managing and conducting its work activities in such a way as to ensure - so far as is reasonably practicable - the safety, health and welfare at work of its employees and volunteers. War on Want (N.I.) t/a Self Help Africa N.I. management continuously monitors compliance in line with legislative requirements.

d. Political donations

No political donations were made during the financial year 2023 (2022: £Nil).

Other (continued)

e. Auditors

The auditors, RBK Chartered Accountants, were appointed as the company's auditors for the financial year and have indicated their willingness to continue in office.

f. Post balance sheet events

There were no other subsequent events since the financial year end.

Signed on behalf of the Board of Trustees:

Geoff Meagher

Date: 31 March 2025

STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES REPORT AND THE FINANCIAL STATEMENTS

The trustees (who are also directors of War on Want (N.I.) Limited t/a Self Help Africa N.I. for the purposes of Company Law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and regulations.

Company Law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland”. Under Company Law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the net income or expenditure of the charitable company for that period. In preparing these 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;
- make judgements and accounting 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. As explained in note 1(c) to the financial statements, the directors do not believe the going concern basis to be appropriate and these financial statements have not been prepared on that basis.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company’s transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate 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.

On behalf of the board of Trustees:

Geoff Meagher
Date: 31 March 2025

War on Want (NI) Limited

Northern Ireland - Charity number 102154

Annual return

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF WAR ON WANT (N.I.) LIMITED t/a SELF HELP AFRICA N.I.
FOR THE YEAR ENDED 31 DECEMBER 2023

Opinion

We have audited the financial statements of War on Want (N.I.) Limited t/a Self Help Africa N.I. (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice). In applying that framework the Trustees have elected to have regard to the Statement of Recommended Practice applicable to Charities (SORP).

In our opinion the:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report.

We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's (the 'FRC') Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Financial statements prepared on a basis other than that of a going concern

In forming an opinion on the financial statements, which is not modified, we have considered the adequacy of the disclosure made in note 1(c) to the financial statements which explains that the financial statements have been prepared on a basis other than that of a going concern.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The Trustees are responsible for the other information contained within the annual report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WAR ON WANT (N.I.) LIMITED t/a SELF HELP AFRICA N.I. (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.
Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report including the Strategic report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report and the Strategic report have been prepared in accordance with applicable legal requirements.

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WAR ON WANT (N.I.) LIMITED t/a SELF HELP AFRICA N.I. (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the Directors of the charitable company for the purposes of Company Law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We considered the nature of the charitable company's industry and its control environment, and reviewed the charitable company's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management, internal audit and directors about their own identification and assessment of the risks of irregularities, including those that are specific to the charitable company's business sector.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WAR ON WANT (N.I.) LIMITED t/a SELF HELP AFRICA N.I. (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

We obtained an understanding of the legal and regulatory frameworks that the charitable company operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included UK Companies Act, Charities Act 2011, pensions legislation and tax legislation; and
- do not have a direct effect on the financial statements bus compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty. These included UK employment law and Data Protection Act 2018.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.
As a result of performing the above, we identified the greatest potential for fraud in the following areas, and our specific procedures performed to address it are described below:

Completeness, accuracy and occurrence of income:

- we assessed the design and determined the implementation of the key controls over income recognition process; and
- performed substantive procedures on a sample basis to assess appropriate of income recognition.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatements due to fraud;
- enquiring of management and the group audit finance & risk committee concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations in this charitable company; and
- reading minutes of meetings of those charged with governance and reviewing internal audit reports.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WAR ON WANT (N.I.) LIMITED t/a SELF HELP AFRICA N.I. (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Michelle O'Donoghue

Michelle O'Donoghue (Senior Statutory Auditor)
RBK Business Advisers
Chartered Accountants & Registered Auditor
RBK House
Irishtown
Athlone
Co. Westmeath

Date: 31 March 2025

Accounts

War on Want (N.I.) Limited
t/a Self Help Africa N.I.

Report and financial statements for the financial year ended 31 December 2019

COMPANY NUMBER: NI011322
CHARITY NUMBER: NI102154

CONTENTS	**PAGE**

TRUSTEES AND OTHER INFORMATION

TRUSTEES	Marie Abbott Tom Kitt Valerie Sullivan Theresa Morrissey Deirdre O'Brien Rev Samuel Campbell Carmel Fox (appointed 28th February 2019) Danielle Mills (resigned 2nd January 2019)
SECRETARY	Malachy Cardiff (resigned 10 April 2020) Peter McDevitt (appointed 10 April 2020)
COMPANY NUMBER	NI011322
CHARITY NUMBER	NI102154
REGISTERED OFFICE:	41 University Street Belfast Northern Ireland BT7 1FY
AUDITORS	Deloitte Ireland LLP Chartered Accountants and Statutory Audit Firm Deloitte & Touche House Earlsfort Terrace Dublin 2 Ireland
BANKERS	Ulster Bank 91-93 University Road Belfast Northern Ireland BT7 1NG
SOLICITORS	Crawford & Lockhart 7-11 Linenhall Street Belfast Northern Ireland BT2 8AH

REPORT OF THE TRUSTEES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2019. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the Companies Act 2006.

Reference and Administrative Details
War on Want (NI) limited, t/a Self Help Africa NI is a charity recognised by the Northern Ireland Charity Commission (NIC 102 154) and is a Company Limited by Guarantee (No NI 11322).

Principal Office:	41 University Street, Belfast, BT7 1FY
Auditors:	Deloitte Ireland LLP, Deloitte & Touche House, 29 Earlsfort Terrace, Dublin 2.
Bankers:	Ulster Bank 91/93 University Road, Belfast BT7 1NG
Solicitors:	Crawford & Lockhart 7-11 Linenhall Street, Belfast BT2 8AH

Directors and Trustees
The directors of the company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

Trustees
The trustees of the company are:

Chairperson	Marie Abbott
Vice Chairperson	Valerie Sullivan
Hon Treasurer	Theresa Morrissey
	Deirdre O'Brien
	Rev Samuel Campbell
	Tom Kitt
	Carmel Fox (appointed 28th February 2019)
Secretary	Peter McDevitt (appointed 10th April 2020)

Management

Head of Northern Ireland:	Denny Elliot (appointed 25th March 2019)
Finance & Corporate Services Manager:	Glenn Cash
Retail Manager:	Gerard Magee
Corporate and Community Fundraiser	Leo Donaghy (appointed 9th September 2019)

COVID-19
The COVID 19 pandemic, which has led to a worldwide slowdown in economic activity, had a significant impact on the organisation's operations with effect from mid-March 2020. Management set to work immediately to assess the various operational and financial scenarios that could arise and drew up plans to mitigate the potential negative impact. Revised budgets and cash flow projections were prepared with a view to reducing costs to the minimum and investigating potential alternative income streams. Management engaged with institutional donors to discuss deferral of expenditure and extension of programme contracts where temporary suspension of work was necessary. At Head Office level, costs were reduced by agreeing a combination of pay decreases and reduced working hours with staff. The trustees are deeply appreciative of the sacrifices made by staff at this difficult time. Discussions with suppliers, service providers and landlords also led to cost savings – the trustees thank those whose support for our work in this area has helped us maintain our ability to sustain our work in Africa.

This impact was also mitigated to some extent by government supports, cost saving measures adopted, and the fact that there was minimal increase in attrition in income from our regular givers. We are confident that the organisation will come through the crisis intact and in a position to continue its valuable work.

Public Benefit
The directors confirm that they have had due regard for the guidance produced on Public Benefit by the Charity Commission for Northern Ireland (CCNI), and are pleased to report that during the year ended 31 December 2019 they have continued to meet the Public Benefit requirement by the provision of programmes and activities as noted in detail within this trustees report.

Public Benefit (continued)
The primary purpose of the organisation is the relief of poverty. The direct benefits which flow from this purpose include access to secure and sustainable livelihoods for rural farmers, and improved resilience of rural farmers to the impact of erratic weather caused by climate change.

We achieve this by:
(i) Ending poverty and hunger; (Sustainable Development Goals 1&2) through supporting families and communities to sustainably increase and diversify food production on their smallholding; practise organic and conservation farming: access local and other markets to sell surplus product; ensure they have the means for a nutritious diet; to access new sources of income through agri- enterprise development and access to finance through a micro credit group (VSLA) set up at farmer group level.
(ii) Tackling HIV and AIDS through working to ensure inclusivity and equality and reduce stigma and to reduce the impact of HIV and AIDS on poor and marginalised communities.
(iii) Promoting gender equality; empowering women to achieve their basic rights; building their confidence through enabling them to take up leadership positions within farmer groups and in their communities and support their equal participation in decision-making at all levels especially at household level.
(iv) Advocacy and campaign to empower local farmers and farming groups to lobby on their Right for Food at a local level; ensuring especially women, use their voice to lobby and work with local government and to ensure their voice is heard at a local and national level.

These benefits are demonstrated through the monitoring and evaluation of all programmes, which include surveys and interviews with beneficiaries. Beneficiaries engagement is captured at all stages of programme implementation. All programmes have baseline data and output and outcome indicators against which results are measured. This purpose does not give rise to any harm. The beneficiaries of this purpose are people who live in extreme poverty in rural farming communities in NE Uganda. There are no private benefits flowing from this purpose.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance
War on Want (NI) Limited t/a Self Help Africa N.I. was established as a legal entity in Northern Ireland in 1976 and its governing document is its Memorandum and Articles of Association (most recently amended in Dec 2017).
War on Want NI Limited t/a Self Help Africa N.I. is governed by a Board of Trustees (listed above) which can have between 4 and 12 members. The Board is responsible for the strategic direction of the company. The board meets a minimum of four times per year and met five times in 2019. The Board have delegated the responsibility for the day to day management of the company to its executive management team. There is a clear distinction between the roles of the Board and the roles of management. The management team prepare matters for consideration and approval by the Board, e.g., budgets, policy papers. The Board then monitors their implementation.

Since December 2017 War on Want NI Limited t/a Self Help Africa N.I. has been part of the Gorta Group, a like-minded charity based in the Republic of Ireland, charity number 20008895. Being part of the Gorta Group enables War on Want NI Limited t/a Self Help Africa N.I. to better deliver its programmes. The Gorta Group provides back office, technical and financial support to War on Want NI Limited t/a Self Help Africa N.I.. It also provides an additional layer of governance oversight and assurance. The Gorta Group has Board sub-committees and these committees act as committees for all the companies in the Group. Members of the War on Want NI Limited t/a Self Help Africa N.I. board are actively involved in the Audit Finance & Risk Committee and the Remuneration Committee.

Appointment of Trustees
The charity may by ordinary resolution appoint a person who is willing to act as a director. Office bearers are elected, by the trustees, at their first meeting after the AGM.

Trustee Induction and Training
New trustees are briefed by the Director and the Chairperson of the Trustees on their legal obligations and on the content of the Governance Manual and Articles of Association. Each new trustee is given a written role description, which illustrates the responsibilities of their role, and a copy of the organisational strategic plans, annual operational plans and financial and non- financial annual operational objectives and performance indicators.

Related Parties

Fighting World Poverty set up as a sister organisation in Dublin, Ireland, in 2005 continued to exist during the reporting period but was not operational. Its charitable status, which was granted by the Revenue Commissioners in 2005 (CHY 16244) remains. Fighting World Poverty is a dormant entity and as War on Want NI Limited t/a Self Help Africa N.I. is now part of the Gorta Group, there is no need for Fighting World Poverty to be kept open. It is planned to be closed before the end of 2020.

Governance and Strategic Management

War on Want (NI) Limited t/a Self Help Africa N.I. continued implementing its extended agreed three year, 2018 – 2021 strategic plan, which has five core aims:

1. To achieve measurable impact on hunger reduction and food, nutrition and livelihood security for the most vulnerable within the communities we work in
2. To increase our profile, engagement and visibility in NI and ROI and in countries of operation
3. To significantly increase our funding base and identify and build new sustainable sources of funding for the delivery of this Plan and into the future
4. To grow and strengthen the organisation's resources, skills and capacity to deliver this Plan successfully
5. To strengthen our impact through advocacy and development education both in Northern Ireland and in countries of operation

1. **To achieve measurable impact on hunger reduction and food, nutrition and livelihood security for the most vulnerable within the communities we work in**

War on Want (NI) Limited t/a Self Help Africa N.I. operates in Teso NE Uganda with a core focus on supporting local organisations both Non-Government Organisations and Community Based Organisations, through provision of training and resources, to help ensure their sustainability and to make the greatest long term impact on the lives of the most vulnerable people. The plan includes Right to Food advocacy and campaigning objectives to help ensure people become actively involved in decision making which affect them and their families' lives and livelihoods and contribute to building a vibrant civil society.

Completed vulnerability studies and base line surveys and the development of robust monitoring and evaluation systems ensure efficient assessment of the outcomes and impact of our work.

2. **To increase our profile, engagement and visibility in NI and in countries of operation**

To increase awareness of the causes and effects of poverty and inequality and to provide opportunities for the public to demonstrate their support for change War on Want (NI) Limited t/a Self Help Africa N.I. recognises the important role of communications. We focus on increasing the profile, engagement and visibility of our work to increase the number of supporters, volunteers and donors engaged to support our work in sub-Saharan Africa. We will seek opportunities to raise the profile of our work in Uganda also.

3. **To significantly increase our funding base and identify and build new sustainable sources of funding for the delivery of this Plan and into the future**

War on Want (NI) Limited t/a Self Help Africa N.I. recognises the increasingly challenging funding and fundraising environment and will seek to increase our competitiveness through increasing our focus on donor and supporter focused engagement strategies. We will continue to build a strong Retail operation in NI, but to balance the dependence on retail with increasing the level of public fundraising initiatives and income. We will seek partnership where we believe they add new fundraising opportunities and value for money. We will aim to build the level of institutional fundraising for our work in Teso NE Uganda through all suitable avenues.

Governance and Strategic Management (continued)

4. **To grow and strengthen the organisation's resources, skills and capacity to deliver this Strategic Plan successfully**

War on Want (NI) Limited t/a Self Help Africa N.I. will build a culture of learning and development through engagement with all staff and volunteers. We will seek to build the resources, skills and capacity of the organisation and staff both in NI and in Uganda to ensure we successfully deliver on the Strategic Plan, achieved through excellent operational planning and management. We will work to ensure value for money through all our work.

5. **To strengthen our impact through advocacy and development education both in Northern Ireland and in countries of operation**

War on Want (N.I.) Limited t/a Self Help Africa N.I. continues as an active member of the Coalition of Aid and Development Agencies (CADA), with a place on the Board of CADA and continues as an active member of Dóchas (the Irish Association of Non-Governmental Development Organisations) and supports their lobbying and advocacy strategies. We will continue, where possible and where resources allow, to respond to requests for Development Education in schools and will seek resources to deliver a new plan for Development Education in NI.

Supporting Aims to ensure effective delivery of the Core Aims include:

Communications
During the period of the strategic plan War on Want (NI) Limited t/a Self Help Africa N.I. works to strengthen and build our overall communications. This will ensure our commitment to accountability and transparency, effectiveness and efficiency as reflected in our communications plan. We regularly review our communications.

Human resources
War on Want (N.I.) Limited t/a Self Help Africa N.I. will continue to ensure that our staff and volunteer recruitment, training and development follow best practice and are consistent with delivery of the Core and supporting Aims.

Financial Resources
War on Want (N.I.) Limited t/a Self Help Africa N.I. drafts and implements a fundraising plan every year for Shops, Restricted Funding and general public fundraising, although the majority of income still comes from Restricted and Retail income. The organisation continues to ensure robust financial control systems are in place including risk management controls at home and overseas to ensure the safe keeping and security of its resources.

Physical Resources
To ensure that the workplace and physical resources at home and in Uganda are adequate for the wellbeing and effectiveness of staff and volunteers, regular health and safety checks and risk assessments are carried out in all premises and places of operation. Agreed systems are reviewed to ensure that assets are properly recorded and maintained.

Capturing Organisational Learning and Policy Development
Recognising that we work within a changing operational environment, and valuing the experiences of all our stakeholders and information from external evaluations, War on Want (NI) Limited t/a Self Help Africa N.I. works to ensure that learning is captured and shared across the organisation. This increased knowledge can be instrumental in benchmarking, standard setting and in policy development.

Governance
War on Want (NI) Limited t/a Self Help Africa N.I. will continue to strive for greater organisational effectiveness; efficiency and value for money, ensuring that we meet with legal, ethical and financial obligations, are compliant with the contractual obligations with our funding partners and that structures are in place for the organisation to be effective and sustainable.

OBJECTIVES

The objectives of the charity for the reporting period were:

- To implement the organisational Operational Plan 2018 to ensure progress in achieving the key aims of the updated organisation Strategic Plan (2018-2021)
- To work in partnership with the most vulnerable and disadvantaged communities in Uganda to improve the quality of their lives, through participatory and sustainable programmes
- The target groups we work with are rural farmers, people living with HIV/AIDS, orphans and vulnerable children, widows, elderly, youth.
- To increase public awareness of the causes and effects of poverty and the work of War on Want (NI) Limited t/a Self Help Africa N.I.
- To ensure there are sufficient staff and volunteers with the relevant skills, to carry out our core and supporting aims.
- To secure and effectively manage, sufficient income from a balance of sources to carry out our work.
- To ensure the workplace and physical resources are adequate for the wellbeing and effectiveness of staff and volunteers.
- To develop and apply robust results based monitoring systems to ensure that programmatic objectives and outcomes are analysed.
- To ensure that external and internal evaluations are analysed and contribute to policy and programmatic development.
- To ensure best practice in the governance of War on Want NI t/a Self Help Africa N.I.
- To ensure compliance with funding partners' contractual arrangements through regular reviews.

During the period January to December 2019, to realise its objectives the following strategies were employed.

1. Overseas Sustainable Rural Livelihood Security Programme

- Implement Year 2 of Irish Aid Civil Society funding from August 2019 and comply with its contractual conditions
- Develop, implement and evaluate the Programme for Uganda
- Develop, implement and review Climate Change objectives in our projects
- Develop, implement and ensure Value for Money in all programmes
- Ensure a robust results based management system to record outcomes and impact
- Ensure appropriate and timely financial & programmatic record keeping
- Work in partnership with appropriate and relevant partners in Uganda
- To develop and sustain partnership with lobbying and advocacy organisations to support the impact of programmes delivered
- Work in partnership with appropriate and relevant bodies in our countries of operation
- To continue to seek support and expertise within the Gorta Group, following the 2017 merger.

2. To increase awareness of the cause and effect of poverty and inequality through Global Education in NI

- Represent the organisation on the Board of the Global Centre of Education
- Deliver role of Development Education through CADA Development Education subgroup
- Ensure compliance with codes of Governance and use of images/messages as member of Dochas and ensure all staff are trained
- Attend the Dochas AGM and relevant seminars & meetings
- To deliver one event during the CADA One World Week in October '19
- Deliver a SHA NI Development Education Programme
- The Head of SHA NI to join the Changemakers Committee and actively support the Change Makers group in Donegal

3. To ensure active participation in Lobbying and Advocacy as member of CADA and Dochas

- As an active member of CADA support the NI Assembly on International Development and pro poor strategies through attendance at CADA AGM, meetings and engagement in the CADA Operational Plan
- As a member of CADA feed into the All Party Group in International Development

4. To ensure the organisation has the financial means to carry out its work ensuring the highest level of accountability and value for money, whilst maintaining an appropriate level of reserves

- Develop a Value for Money plan
- Ensure compliance with financial and funding policies and procedures in HQ and overseas offices .. Regularly review risk management at HQ and country level
- To complete Year End Management Accounts highlighting variances and financial position of the organisation
- To finalise new financial year management accounts and cash flow projections ensuring engagement with all budget holders
- To report monthly on Organisation Financial position completing a variance report outlining key gaps & rationale for variances
- To meet with the Head of NI monthly on management accounts monthly variances and gaps
- To organise regular variance meetings with budget holders to identify gaps and forecast impact on year end accounts and develop an action plan to mitigate against negative impact
- Review SHANI Financial policies and procedures ensuring adherence across the Organisation and in line with HQ
- Review Retail Financial Policy and Procedures document "Money Matters"
- Monitor adherence to fundraising financial policies and procedures

5. To optimise income from statutory and non-statutory funding sources

- To recruit and retain volunteers to support the delivery of the fundraising plan
- To ensure compliance with all fundraising legislation, the Fundraising Regulator and Charity Commission in NI
- To raise a gross income of £172,850 with expenditure of £56,600 by December 31st 2020 reviewing & reporting on performance monthly
- To raise £33,000 from Trusts and Foundations by 31st Dec 2020
- To recruit and retain volunteers to ensure delivery of the fundraising plan and monitor quarterly
- To ensure all activity complies with legislation and within the Charity Commission Standards
- To generate £21,000 through recruiting a minimum of 2 corporate partners.
- To develop a NI Special Events Programme
- To recruit participants for the SHA Overseas Event Programme
- To advertise all fundraising events within the SHA shops and inform all shop volunteers as to the event details.
- To ensure that all legacy, special events and general fundraising opportunities are distributed and promoted within the shop network including 'Tap Points' for credit and debit cards.
- Recruit a minimum of six influential people to advise on Corporate Fundraising
- Recruit a minimum of four women to join a Women and Development Business Group.
- Develop relationships with all Trade Unions within NI.
- To deliver a Major Donor Development Plan beginning with an event at the Kingspan Stadium Belfast and support by Rob Herring.
- To twin the Teso region with Northern Ireland and communicate the similarities between both regions.
- to have an International Programme in Teso planned for the post 2021 Irish Aid project which is NI driven.
- To develop a series of local Community Fundraising events which will raise £17,500

6. Strengthen and build overall communications ensuring transparency and accountability

- Develop a social media plan and monitor and develop the website
- Build relations with key media personalities, local newspapers, and media organisations to help identify opportunities to have 4 pieces of press or online media published
- Ensure all staff & retail shops have updated information on the work of WOWNI and that retail staff and volunteers are displaying it appropriately
- Ensure compliance with Dochas Code of Conduct on Messaging and Imagery
- Recruitment of ambassadors to build the profile of the organisation with recruitment of at least one ambassador in the financial year

- To develop an overall Communications Plan (external/internal) and schedule ensuring appropriate channels for target audiences and ensure compliance with any funder requirements
- To review monthly web and social media traffic from/for SHA NI
- Ensure monthly communications are produced and sent to supporters to engage and drive loyalty
- To contribute to the production of the Annual Report
- To ensure all staff & Retail shops have updated information on the work of SHA NI and that Retail staff and volunteers are displaying it appropriately
- To build relations with key media personalities, local newspapers, and media organisations to help identify opportunities to have 4 pieces of press or online media published
- Generate greater awareness of SHA NI amongst our existing supporters
- Generate awareness of SHA NI amongst our target audience.

7. To optimise income from Retail shop networks and identify new business opportunities
- Ensure all shops meet with relevant legislation and policies and comply with contracts
- Manage volunteers effectively and support their development and experience with War on Want NI t/a Self Help Africa N.I. retail operation
- Develop and implement new shop standard procedures across all shops
- Complete shop audits as scheduled in operational plan
- Improve communications with volunteers, members and customers for all shops
- Re-brand the shops following merger with Self Help Africa and ensure FAQ material is in all shops for the public and volunteers
- To ensure that the NI staffing structure is fit for purpose
- Rebrand all shops
- Ensure overall retail structure is robust and fit for purpose
- To ensure that the volunteers at point of delivery within our shops have the best possible training and resources to deliver for the customers
- To futureproof our trading function
- To ensure that all staff are compliant with Retail Legislation and policies
- To develop and deliver a Volunteer Recruitment Strategy for shop volunteers

8. To ensure effective Compliance with Institutional (IF) & other Funders adhering to relevant due diligence and reporting deadlines within the appropriate timescales of funded Projects in Uganda
- Ensure compliance with the 2019 Irish Aid Civil Society Fund Programme Funding for Teso NE Uganda
- Ensure reporting is of the highest standards, delivered on time and on budget

9. Human and Physical Resources Management
- Continue to ensure staff and volunteer recruitment and training are consistent with the delivery of the organisation strategy and that the resources required are fit for purpose and deliver value for money

10. To ensure greater organisation effectiveness and efficiency through good Governance
- Ensure the organisation has sufficient resources to achieve its aims   Ensure the organisation delivers Value for Money
- Ensure the organisation has the governance structure, systems and skills needed
- Ensure that SHA NI meets its ethical, legal, financial and contractual obligations
- Ensure SHA NI has the governance structure, systems, committee and skills in place to ensure its effectiveness
- Ensure that the organisation has the resources to achieve its aims
- To ensure that the SHA NI Boards decision-making processes are informed, rigorous and timely and that effective delegation, control and risk assessment and management systems are set up and monitored
- To ensure the SHA NI Board will act with integrity, adopting values and creating a culture which help achieve the organisation's charitable purposes and to ensure the board is aware of the importance of the public's confidence and trust in charities, and trustees undertake their duties accordingly.

11. Continue to ensure our staff and volunteer recruitment, training and development needs are consistent with delivery of plans and that the physical resources required are fit for purpose

- To ensure any recruitment follows organisation policy on development of job description, salary grading/scoring & recruitment and selection processes
- To ensure the Senior Management Team effectively communicate and ensure all staff and volunteers adhere to SHA NI policies and procedures as set out in the Organisation Manual
- To ensure staff have agreed Work Plans and KPIs in line with the Organisation Operational Plan to ensure delivery of Year 3 of the Strategic Plan
- To ensure compliance with all relevant legislation across the organisation in the following areas; Health & Safety, PAT testing in retail shops, Fixed Wire testing in retail shops, Fire Equipment servicing, conducting Retail Risk Assessments
- To outline and deliver a Capacity Building Plan as required for the Uganda office & staff
- To develop an overall Volunteer Recruitment and Development Plan for SHA NI with key focus on Mobilisation, Engagement, Consistency & Profit Delivery
- To organise the AGM and combine it with Volunteers Recognition event
- Ensure all Shop coordinators report on working days to HQ in line with H&S guidelines and for personnel and finance records
- To ensure information records are maintained for all new volunteers and reviewed quarterly and ensure all data is recorded in a central database
- Ensure all current and lapsed volunteer data is managed accurately and reported against quarterly
- To ensure insurance of any overseas trips
- Review and renew Medical Insurance for staff and review the group personal accident insurance policy by August 19
- To ensure that all vehicles and office equipment are fit for purpose and comply with all safety standards.

ACHIEVEMENTS AND PERFORMANCE
Irish Aid Programme

- On 31st July 2019, WOWNI t/a SHA NI completed its one year contract with Irish Aid for the delivery its programme "Strengthening livelihoods, nutrition and climate resilience of smallholder farmers in NE Uganda". Irish Aid regarded this year long contract as a stand-alone one. However, they did grant aid WOWNI/SHA for a further two years of the same programme up to 31st July 2021. This technicality, generated by the Donor, had the knock- on effect of end of project reporting being necessary by 1st September 2019. This extensive report was satisfactorily completed by the due date and Irish Aid's assessor provided a largely positive report pointing to the busy work programme consistent with the proposal, strongly results focused and informed by the SDG agenda. It cited consistency between the evidence in the statistics and the narrative and welcomed social policy matters being introduced in terms of the Advocacy work e.g. child protection, child brides, underage pregnancy and Domestic Violence. It asked for improvement in foreseeing unintended difficulties and asked for "countervailing candour in future reports".

- Irish Aid issued a fresh two-year contract to continue this project and the work on Year 1 of that contract started on 1st August 2019. By December 2019, it was well established with all KPIs on target despite two of the Partner NGOs showing underperformance in the previous contract and the first six months up to December 2019. A remedial plan was put in place and the Compliance officer met with the NGOs in question as part of the Annual Partnership Review meeting in Teso in August 2019 and there is a plan for the Director and Compliance Officer to again meet both groups in Jan. 2020 during a planned field visit. The team in Soroti is providing the main support for the delivery of the Remedial Plan and are monitoring closely.

- The programme targets 1,554 marginalised rural smallholder direct beneficiaries and 9,324 indirect beneficiaries (household members) in 52 farmers groups in the districts of Amuria, Katakwi, Ngora and Kaberamaido of Teso northeast Uganda. These are areas where returnees settled after years of displacement in camps which left people particularly vulnerable, unable to adapt to erratic weather conditions with little modern agriculture and marketing capacity. Desert Locust invasion (DLs) is a big fear at close of year 2019 as swarms threaten from neighbouring countries. Close monitoring will be essential.

- The Compliance Officer completed successful overseas trips to Uganda in August 2019 and the Director and Compliance officer in January 2020.
- The organisation emphasised the Child and Vulnerable Adults agenda in 2019 and all 52 farmers groups were trained in child protection. All five partner organisations have developed and rolled out relevant policies.
- The organisation rolled out its approach to mitigation against Climate Change having sought expertise from other organisations to learn from their approach chiefly from the national body Participatory Ecological Land Use Management (PELUM). The establishment of Ecological Land Use Management (ELUM) demonstration farms at each of the 52 groups, ten of which are experimenting with irrigation techniques, are proving useful in the management of Climate Change and in building the resilience of subsistence farmers to overcome the challenges CC brings. This is an ongoing necessity in the face of erratic and unpredictable weather patterns in a region still largely dependent on rain fed agriculture.
- WOWNI continues to implement Value for Money using guidelines from BOND.
- Child Protection, Health and safety Policy and Procedures were reviewed in Uganda as were Risk Registers of partners and of the Soroti office.

Youth Unemployed Project
This project has been ongoing for some time, the one year initial project having finished some time ago. It has been delayed because of the weaknesses identified in the Implementing Partner in terms of governance, reporting, capacity. A Remedial package is being rolled out and once the results of this are established a decision on actioning the project will be taken.

Partnership with Queens University Belfast (QUB)
This partnership is being actively developed and it is seen as a major plank in the Pillar - Partners in Research and Innovation - being rolled out as part of the Strategic Plan for NI. Already, some concrete results have been achieved for WOWNI/SHA. QUB's Veterinary Expert delivered training on animal health free to farmers in Malawi and two other initiatives have been successful in attracting funding of up to £20K each streamed through SHA head office Dublin. Ongoing work will focus on a long term strategy for Teso and NI.

Development Education
- War on Want (NI) Limited t/a Self Help Africa N.I. made presentations on its work and global issues affecting its work to an estimated 150 secondary school students to increase their understanding and awareness.
- Presentations were also provided to other community groups including being invited back to the Quakers South Belfast group.

Campaigning and Advocacy
The Compliance Officer sits on the Management Committee of CADA, the representative body for the INGO sector in NI. Its main work in 2019 concerned itself with Strategic Planning for the forthcoming three year period, rolling out the safeguarding agenda and information sharing on BOND, DFID and Irish Aid activities and policies.

Communications and Awareness
Rob Herring, an Irish rugby international who plays with Ulster Rugby, is helping to build awareness, profile and engagement in NI. Rob visited Uganda in May 2019 together with the Head of SHA NI and a Sunday World Reporter. A double page editorial was printed covering SHA's work in Uganda on three occasions in June while the stories were also followed up by all local press. Rob also supported our Christmas Appeal.

War on Want (NI) Limited t/a Self Help Africa N.I. continues to employ the services of a freelance PR agent one day a month. Nicola Bothwell reports monthly to the Head of SHA NI on impact the extent of coverage.

Governance, Policy and Strategy

- 2019's operational objectives to achieve the core and supporting aims of the 2018-2021 strategic plan were agreed by the trustees.
- The achievement of the agreed operational objectives for the year were reported upon by staff and monitored and evaluated considering value for money quarterly by the trustees.
- Annual operational budgets were agreed by trustees and monitored quarterly.
- Risk assessments were carried out in War on Want (NI) Limited t/a Self Help Africa N.I. retail outlets prior to all awareness raising and fundraising events.
- War on Want (NI) Ltd t/a Self Help Africa N.I. continues to comply with the Dochas Code of Corporate Governance and Code of Conduct on the Use of Images and Messages.
- The Trustees of War on Want (NI) Limited t/a Self Help Africa N.I. met five times in the reporting period.

FINANCIAL REVIEW

Income

Fundraising

General fundraising activity raised gross income of just under £122,000, an increase of just under £44,000 on the previous period.

Retail

Retail operations continued to perform well in 2019 with gross retail income of just over £412,000 being earned (Year to 31 December 2018 just over £429,000). Two shops closed in 2019 (Coleraine and Antrim Road).

Interest

Just over £294 income was derived from investments: slightly more than the previous year £223.

Restricted Income Generation

The second major source of funding behind Retail was in grants received, which amounted to £157,666 (2018: £132,122). Irish Aid Civil Society gave Euro equivalent of £123,279 for our Uganda programme. St James Place Charitable Trust gave £5,000 of funding for a youth unemployment scheme in Uganda. Sixteen grants totalling £10,625 were received from Trusts/Foundations for the Irish Aid Uganda programme.

The total income for the year was just under £692,000, a decrease of just under £38,000 from the previous year (£730,000).

Expenditure

The total expenditure for the year was just over £666,000 a decrease of just under £69,000 from the previous year. The expenditure on raising funds was just under £350,000 (2018 £401,000), a decrease of just over £51,000 on the previous period.

Restricted expenditure was just under £115,000 for the year (2018 £72,000).

Unrestricted expenditure – after unrestricted charitable expenditure of £201,477 (2018: £261,316) there was a deficit of just over £17,000 for the year. The trustees will rigorously monitor expenditure in the forthcoming year, however, note that there are unrestricted reserves carried forward of £185,606.

Investment Powers and Policy

Under the Memorandum and Articles of Association the organisation has the power to invest the money not immediately required for its purposes in any way the trustees see fit.

The trustees having regard to the liquidity requirements of operating the organisation and to the reserves policy have operated a policy of keeping available funds in interest bearing deposit accounts and interest bearing ethical accounts and seek to achieve a rate of deposit interest exceeding annual inflation rate.

Reserves Policy

The trustees are obliged to ensure that sufficient reserves are available to allow the organisation to continue its work in the foreseeable future.

In determining the reserves policy of the organisation, the trustees consider the current level of operations, any intended expansion into new areas, ongoing staffing levels and the potential of new donors. These issues all influence the level of reserves held, and how, if any, are released.

The Gorta Group has committed to ensuring the appropriate level of reserves for War on Want (NI) Limited t/a Self Help Africa N.I. moving forward, that will enable us to further develop operations, ensuring both long-term financial stability and greater impact.

FUTURE PLANS

Impact of COVID 19

The COVID 19 pandemic has led to a major economic slowdown on a global scale. The impact has been felt in our organisation with the temporary closure of shops and significant restrictions on community fundraising and fundraising events. The long term impact of this crisis is still unclear but the Trustees are confident that with the resources it has on hand and the backing of the Gorta Group, the organisation can come through the crisis intact and in a position to continue its valuable work in line with its strategic objectives.

Twinning with Teso North Eastern Uganda

Self Help Africa took a decision in December 2019 to Twin with Teso, a region in Uganda where we are presently delivering Sustainable Development Programmes to farming communities. The Teso region has many synergies and similarities with Northern Ireland in that they are both at a post conflict stage in their history, both have populations of 1.8 million and both are largely dependent on a rural based economy.
The foundation stones of the Twinning Strategy will be as follows:

1. **Partners in Learning –** Creating a grassroots approach to International Development that links communities actively involved in community development to share experiences and learning towards mutual gain.

2. **Partners in Trade** – Following on from the success of SHA NI relationship with Devenish Nutrition we would like the Twinning Programme to deliver working trading relationships between similar local organisations and SHA NI supported farmers and communities.

3. **Partners in Innovation, Research and Discovery** – To link with Queens University's work in Food Security and Sustainability and our networks in North Eastern Uganda.

4. **Partners in combatting Climate Change** – Thinking globally and acting locally, the Twinning Programme will strive to have mutual benefits involving tree planting campaigns in Africa and here in Northern Ireland

Health and Safety

War on Want (N.I.) t/a Self Help Africa N.I. is committed to managing and conducting its work activities in such a way as to ensure - so far as is reasonably practicable - the safety, health and welfare at work of its employees and volunteers. War on Want (N.I.) t/a Self Help Africa N.I. management continuously monitors compliance in line with legislative requirements.

Going concern

The organisation's forecasts and projections, taking account of reasonable possible changes in performance, including the impact of COVID-19, together with the ongoing backstop support of the Gorta Group, show that the organisation will be able to operate within the level of its current cash and investment resources. The Board have a reasonable expectation that the organisation has adequate resources to continue in operational existence for a period of at least 12 months from the date of approval of these financial statements. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements. Further details regarding the adoption of the going concern basis is included in Note 2b.

Political donations

No political donations were made during the financial year 2019.

Post balance sheet events

Subsequent to the financial year end, Northern Ireland and many of the countries War on Want (N.I.) Limited operates in were impacted by the global COVID-19 pandemic. At the financial year end 31 December 2019 there were no impacts on the recognition and measurements of assets and liabilities as this pandemic impact was considered to be a non-adjusting event. The COVID-19 pandemic is a significant economic event and its effects are subject to unprecedented levels of uncertainty, with the full range of possible effects and outcomes currently unknown. It is not possible to reliably estimate the impact of COVID-19 on the financial position and results of War on Want (N.I.) Limited for future periods. There were no other subsequent events since the financial year end.

STATEMENT OF DISCLOSURE OF INFORMATION TO THE AUDITORS

We, the trustees of the company who held office at the date of approval of these financial statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

AUDITORS

The auditors, Deloitte Ireland LLP who were appointed during the financial year continue in office, and a resolution concerning their reappointment will be proposed at the Annual General Meeting.

The above report has been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

By order of the board of trustees:

Tom Kitt

Date: 23rd July 2020

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees (who are also directors of War on Want (N.I.) Limited for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the net income or expenditure of the charitable company for that period. In preparing these 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;
- make judgements and accounting 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate 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.

Deloitte.

Deloitte Ireland LLP
Chartered Accountants &
Statutory Audit Firm

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WAR ON WANT (N.I.) LIMITED

Report on the audit of the financial statements

Opinion

In our opinion the financial statements of War on Want (N.I.) Limited:
- give a true and fair view of the state of the charitable company's affairs as at 31 December 2019 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements which comprise:
- the Statement of Financial Activities (including the income and expenditure account);
- the Balance Sheet;
- the Statement of Changes in Funds;
- the Statement of Cash Flows; and
- the related notes 1 to 20, including a summary of significant accounting policies as set out in note 1.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's (the 'FRC's') Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We are required by ISAs (UK) to report in respect of the following matters where:
- the trustees' use of the going concern basis of accounting in preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

We have nothing to report in respect of these matters.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the reports and financial statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Continued on next page/

/continued from previous page

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WAR ON WANT (N.I.) LIMITED

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in respect of these matters.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), the auditor exercises professional judgment and maintains professional scepticism throughout the audit. The auditor also:

- Identifies and assesses the risks of material misstatement of the entity's financial statements, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence that is sufficient and appropriate to provide a basis for the auditor's opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtains an understanding of internal control relevant to the audit 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.
- Evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Concludes on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If the auditor concludes that a material uncertainty exists, the auditor is required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. The auditor's conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

/continued on next page

/continued from previous page

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WAR ON WANT (N.I.) LIMITED

- Evaluates the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e gives a true and fair view).

The auditor communicates with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that the auditor identifies during the audit.

Report on other legal and regulatory requirements

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the strategic report and the directors' report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the strategic report or the directors' report included within the trustees' report.

Matters on which we are required to report by exception

Under the Companies Act 2006 we are required to report in respect of the following matters if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to take advantage of the small companies' exemption in preparing the trustees' report and from the requirement to prepare a strategic report; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Marguarita Martin

Marguarita Martin FCA (Senior statutory auditor)
For and on behalf of Deloitte Ireland LLP
Statutory Auditor
Deloitte & Touche House, 29 Earlsfort Terrace, Dublin 2, D02 AY28, Republic of Ireland
Date: 10 September 2020

STATEMENT OF FINANCIAL ACTIVITIES
(including the income and expenditure account)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

	Notes	**Unrestricted 2019 £**	**Restricted 2019 £**	**Total Funds 2019 £**	Unrestricted 2018 £	Restricted 2018 £	Total Funds 2018 £
INCOME FROM							
Donations and grants	*2*	**121,891**	**157,666**	**279,557**	77,930	132,122	210,052
Proceeds from shop sales		**412,069**	**-**	**412,069**	429,262	-	429,262
Investment income	*3*	**294**	**-**	**294**	223	-	223
Other income	*4*	**-**	**-**	**-**	90,000	-	90,000
Total		**5334,254**	**157,666**	**691,920**	597,415	132,122	729,537
EXPENDITURE ON							
Raising funds	*5*	**349,860**	**-**	**349,860**	401,291	-	401,291
Charitable activities	*5*	**201,477**	**114,724**	**316,201**	261,316	72,199	333,515
Total		**551,337**	**114,724**	**666,061**	662,607	72,199	734,806
Net (expenditure)/ income	*7*	**(17,083)**	**42,942**	**25,859**	(65,192)	59,923	(5,269)
Transfer from designated funds		**-**	**-**	**-**	-	-	-
Transfer between funds		**-**	**-**	**-**	-	-	-
Net movement on funds	*15*	**(17,083)**	**42,942**	**25,859**	(65,192)	59,923	(5,269)
RECONCILIATION OF FUNDS:							
Funds at the beginning of the reporting year	*15*	**183,927**	**59,923**	**243,850**	249,119	-	249,119
Funds at the end of the reporting year	*15*	**166,844**	**102,865**	**269,709**	183,927	59,923	243,850

There are no other recognised gains or losses other than those listed above and the net movement on funds for the financial year. All income and expenditure derives from continuing activities.

WAR ON WANT (N.I.) LIMITED t/a SELF HELP AFRICA N.I.

BALANCE SHEET
AS AT 31 DECEMBER 2019

	Notes	**2019 £**	2018 £
FIXED ASSETS			
Tangible assets	*9*	**150,557**	154,541
CURRENT ASSETS			
Debtors	*10*	**18,827**	74,251
Cash at bank and in hand		**122,675**	44,663
		141,502	118,914
CREDITORS: Amounts falling due within one year	*11*	**(11,986)**	(19,241)
NET CURRENT ASSETS		**129,516**	99,673
TOTAL ASSETS LESS CURRENT LIABILITIES		**280,073**	254,214
PROVISION FOR LIABILITIES	*13*	**(10,364)**	(10,364)
NET ASSETS		**269,709**	243,850
FUNDS			
Restricted fund	*15*	**102,865**	59,923
Unrestricted fund	*15*	**166,844**	183,927
TOTAL FUNDS		**269,709**	243,850

The financial statements were authorised for issue by the board of directors on 23rd July 2020 and signed on its behalf by:

Tom Kitt
Director

STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

	Notes	**2019** **£**	2018 £
Cash flows from charitable activities			
Net cash used by charitable activities	*16*	**79,258**	(54,111)
Cash flows from investing activities			
Purchase of tangible fixed assets		**(1,540)**	(9,093)
Interest received		**294**	223
Net cash (used in)/generated by investing activities		**(1,246)**	(8,870)
Increase/(decrease) in cash and cash equivalents		**78,012**	(62,981)
Cash and cash equivalents at the beginning of the reporting year		**44,663**	107,644
Cash and cash equivalents at the end of the reporting year		**122,675**	44,663
Reconciliation to cash at bank and in hand:			
Cash and cash equivalents at end of financial year		**122,675**	44,663

1. STATEMENT OF ACCOUNTING POLICIES

The principal accounting policies are summarised below. They have all been applied consistently throughout the year and the preceding year.

Basis of preparation of financial statements
War on Want (N.I.) Limited t/a Self Help Africa N.I. is a company incorporated in the UK under the Companies Act 2006. The address of the registered office is 41 University Street, Belfast, Northern Ireland, BT7 1FY. The nature of the company's operations and its principal activities are set out in the Report of the Trustees. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP 2015) "Accounting and Reporting by Charities", in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), issued by the Financial Reporting Council and the Companies Act 2006. The functional currency of War on Want (N.I.) Limited t/a Self Help Africa N.I. is considered to be sterling because that is the currency of the primary economic environment in which the company operates.

Going concern
The organisation's forecasts and projections, taking account of reasonable possible changes in performance and the potential impact of COVID-19, together with the ongoing backstop support of the Gorta Group, show that the organisation will be able to operate within the level of its current cash and investment resources. The Board have a reasonable expectation that the organisation has adequate resources to continue in operational existence for a period of at least 12 months from the date of approval of the financial statements. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements. Further details regarding the adoption of the going concern basis is included in Note 1c.

Income
(i) Income from voluntary donations is recognised when received.
(ii) Proceeds from the sale of donated goods are recognised in the financial statements in the period in which they are realised. Volunteer time is not included in the financial statements.
(iii) Grants from the government and other agencies have been included as income from activities in furtherance of the charity's objects and accounted for on a receivable basis.
(iv) Income from legacies is recognised when the likelihood of receipt is probable, the group is entitled to the funds and the amount can be measured with sufficient reliability.
(v) Interest income is recognised on a receivable basis.
(vi) Revenue refunds in respect of tax relief on voluntary donations are recognised on a receivable basis in so far as the receivable can be established with a reasonable amount of accuracy.

Expenditure
All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold Property	2% per annum
Office Equipment	25% per annum
Motor Vehicles	25% per annum

1. STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

Operating leases
Rentals under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

Pension costs
The charity operates both a defined contribution pension scheme and a stakeholder scheme. Contributions payable to this scheme are charged to the profit and loss account in the period to which they relate. These contributions are invested separately from the company's assets.

Taxation
There is no liability to taxation due to the charitable status of the company.

Employee benefits
Short-term employee benefits are recognised as an expense in the period in which they are incurred. Provisions for termination benefits are recognised only when the company is demonstrably committed to terminate the employment of an employee or of a group of employees before their normal retirement date or to provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

Fund accounting
The company has various types of funds for which it is responsible and which require separate disclosure. These are as follows:

(i) Restricted funds
Donations received which are designated by the donor for specific purposes. Such purposes are within the overall aim of the organisation.

(ii) Unrestricted funds
Funds which are expendable at the discretion of the company in furtherance of the objects of the charity.

Stock
Stocks of bought in goods are stated at the lower of cost and net realisable value. Donated goods held for resale in the charity's shops are not valued for the purpose of these accounts on the basis that the costs of valuation outweigh the benefits to users of the accounts and the charity. Donated goods are recognised when they are sold.

Foreign currencies
Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the statement of financial activities.

Financial instruments
Financial assets and financial liabilities are recognised when the charitable company becomes a party to the contractual provisions of the instrument. Financial liabilities are classified according to the substance of the contractual arrangements entered into.

(i) Financial assets and liabilities
All financial assets and liabilities are initially measured at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

1. STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

Financial instruments (continued)
Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charitable company transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charitable company, despite having retained some significant risks and rewards of ownership, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires. Balances that are classified as payable or receivable within one year on initial recognition are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

1b. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charitable company's accounting policies, which are described in note 1, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the accounting policies and notes to the financial statements. The trustees do not consider there are any critical judgements or sources of estimation requiring disclosure.

1c. GOING CONCERN

The trustees have given careful consideration to the potential impact of COVID-19 on the organisation. Several measures have been implemented to give the trustees a reasonable expectation that the organisation has adequate resources to continue in operational existence for a period of at least 12 months from the date of approval of the financial statements. Among the measures taken to mitigate impact on unrestricted reserves are:

- Revision of budgets and cash flow projections to identify potential economies.
- Negotiations with suppliers, service providers and landlords, combined with general cost cutting measures across the organisation, to minimise depletion of unrestricted reserves.
- Reduction of staff working hours and salary reductions.
- Review of fundraising activities to ensure that events that have been cancelled are rescheduled as soon as possible where appropriate.
- Availing of government supports where possible.
- Deferral of discretionary expenditure where possible.

1c. GOING CONCERN (continued)

In addition to these measures, the trustees have reviewed the restricted elements of its income and expenditure, in order to understand the impact of the pandemic on its operations on the ground in Africa with the least possible disruption to or suspension of programmes. In this area, work was carried out in:

- Engaging with institutional donors to agree deferral of expenditure and extension of project timeframes as appropriate.
- Reconfiguring trainings to be held in smaller groups in order to facilitate social distancing.
- Developing guidance notes for our teams and partners on the incorporation of COVID-19 response in our programmes, use of face-masks in the community and the importance of safeguarding during the pandemic.

The organisation has an unrestricted reserves figure of £185,606 on hand at year end. In addition, the Gorta Group (of which War on Want NI is a member) holds reserves of €6.7 million. The Gorta Group has committed to provide financial support to War on Want NI (should it be required) for a period of not less that twelve months from the approval of the financial statements. This gives the trustees additional comfort in continuing to adopt the going concern basis in preparing the annual financial statements. Further details regarding the adoption of the going concern basis can be found in Note 1 to the financial statements.

2. INCOMING RESOURCES

	Unrestricted 2019 £	**Restricted 2019 £**	**Total Funds 2019 £**	Unrestricted 2018 £	Restricted 2018 £	Total Funds 2018 £
Donations and grants						
Gift Aid	**522**	**-**	**522**	767	-	767
Donations, grants and general subscriptions	**121,369**	**157,666**	**279,035**	77,163	132,122	209,285
	121,891	**157,666**	**279,557**	77,930	132,122	210,052

2. INCOMING RESOURCES (CONTINUED)

Donations and grants (restricted funds)	2019 £	2018 £
Department of Foreign Affairs and Trade (Irish Aid)	**123,279**	127,847
UK Aid Match	**18,762**	-
Electric Aid	**-**	4,275
St James Place Charitable Trust	**5,000**	-
Leswyn Charitable Trust	**200**	-
Bryan Guinness Charitable Trust	**2,000**	-
Bower Trust	**500**	-
Kindersley Trust	**50**	-
Carron Charitable Trust	**250**	-
Thomas Silverwright	**500**	-
Bridgewater Charitable Trust	**400**	-
Muriel Woellwarth Trust	**125**	-
Joy Welch Educational Trust	**1,000**	-
Alfred Haines Charitable Trust	**1,000**	-
Alma Jean Henry Charitable Trust	**750**	-
The Lennox Trust	**250**	-
Fr O'Mahony Memorial Trust	**1,500**	-
The Allan Charitable Trust	**1,000**	-
Dr Philip Welch Charity	**100**	-
Alchemy Foundation	**1,000**	-
	157,666	132,122

3. INTEREST RECEIVABLE AND SIMILAR INCOME

	2019 £	2018 £
Bank interest	**294**	223

4. OTHER INCOME

	2019 £	2018 £
Other income	**-**	90,000

5. RESOURCES EXPENDED

Charitable expenditure by country	Direct programmes Restricted £	Direct programmes Unrestricted £	Support costs £	2019 Total £	2018 Total £
Uganda – Irish Aid					
Morukakise Integrated Development Association	15,431	2,028	-	17,459	18,639
Katakwi Conserve	20,578	2,284	-	22,862	23,751
Olilum Rural Farmers Association	3,607	300	-	3,907	578
Kaberamaido save the Needy	24,800	2,723	-	27,523	20,396
Eganganaros Build Tomorrow Farmers Group	3,769	310	-	4,079	578
Partner support & capacity building costs	44,568	23,661	-	68,229	35,588
Home salaries/support costs	1,971	31,558	2,606	36,135	45,768
Uganda					
Partner support & capacity building costs	-	39,874	-	39,874	72,894
Monitoring and expenses - HQ	-	3,014	-	3,014	299
Home Based					
HQ overseas support costs	-	-	-	-	2,530
Advocacy programme	-	8,882	-	8,882	16,413
Development education programme	-	15,672	-	15,672	19,254
Travel & subsistence					-
Governance costs	-	-	68,565	68,565	76,827
	114,724	130,306	71,171	316,201	333,515

Summary of charitable expenditure	Direct programmes Restricted £	Direct programmes Unrestricted £	Support costs £	2019 Total £	2018 Total £
Uganda	114,724	105,752	2,606	223,082	218,491
Home based (HQ overseas support, advocacy & development education programmes)	-	24,554	-	24,554	38,197
Governance costs	-	-	68,565	68,565	76,827
	114,724	130,306	71,171	316,201	333,515

5. RESOURCES EXPENDED (CONTINUED)

Summary of unrestricted expenditure on raising funds

	2019 **£**	2018 £
Direct shop expenditure	**200,861**	212,117
Indirect shop expenditure	**55,596**	73,567
Shop support costs allocation	**24,189**	41,216
Income generation support costs allocation	**69,214**	74,391
	349,860	401,291

Support costs allocated to activities	**Income generation £**	**Fund raising trading £**	**Charitable activities £**	**Governance £**	**2019 £**	2018 £
2019						
Wages & salaries	**43,164**	**11,161**	**-**	**36,393**	**90,718**	90,825
Staff training	**189**	**472**	**95**	**189**	**945**	1,850
Insurance	**-**	**-**	**-**	**-**	**-**	7,514
Heat & light	**-**	**-**	**-**	**-**	**-**	(86)
Repairs and renewals	**154**	**386**	**77**	**154**	**771**	1,606
Stationery, printing, Advertising promotions	**592**	**1,481**	**296**	**592**	**2,961**	5,811
Telephone	**707**	**1,769**	**354**	**707**	**3,537**	5,750
Fundraising activity	**20,838**	**-**	**-**	**-**	**20,838**	17,778
Audit fees	**-**	**-**	**-**	**9,238**	**9,238**	11,580
Brand repositioning	**-**	**-**	**-**	**-**	**-**	25,304
Bank charges	**113**	**283**	**57**	**113**	**566**	660
Miscellaneous expenses	**356**	**890**	**178**	**356**	**1,780**	1,926
Depreciation	**1,105**	**2,762**	**552**	**1,105**	**5,524**	5,811
Computer costs	**1,093**	**2,732**	**546**	**1,093**	**5,464**	3,299
Office rent	**-**	**-**	**-**	**15,504**	**15,504**	15,439
Car parking spaces	**-**	**-**	**-**	**2,219**	**2,219**	1,979
PR consultancy	**1,152**	**2,880**	**576**	**1,152**	**5,760**	1,920
Prior year adjustment	**(249)**	**(627)**	**(125)**	**(250)**	**(1,251)**	(1,200)
	69,214	**24,189**	**2,606**	**68,565**	**164,574**	197,766

The basis of allocation of the support costs identified above is a mixture of the percentage of time spent on each activity and the pro rata cost of each direct cost when compared to the support cost.

6. INFORMATION ON TRUSTEES AND EMPLOYEES

	2019 £	2018 £
Staff costs		
Wages and salaries	**238,043**	270,361
Social security costs`	**18,417**	19,715
Other pension costs	**15,595**	15,716
	272,055	305,792

The average number of employees during the financial	2019 No.	2018 No.
Full time employees	**6**	7
Part time employees	**7**	7

The Trustees received no remuneration in the course of their work during the year and no employee received emoluments in excess of £60,000.

Compensation, which includes gross pay, employer insurance contributions, employer pension contributions and any other remuneration including benefits in kind paid to key management personnel in the year ended 31 December 2019 was £145,413 (2018: £166,735) and this relates to 4 personnel (2018: 4 personnel).

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging:	2019 £	2018 £
Depreciation of fixed assets	**5,524**	5,811
Audit fees	**9,238**	11,580

8. PENSION COSTS

The company operates both a money purchase (defined contribution) and a stakeholder pension scheme (defined contribution). The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £14,350 (2018: £15,716).

9. TANGIBLE FIXED ASSETS

	Freehold land & buildings £	Fixtures & fittings £	Total £
Cost or valuation:			
At 1 January 2019	160,001	31,707	191,708
Additions	-	1,540	1,540
At 31 December 2019	**160,001**	**33,247**	**193,248**
Depreciation:			
At 1 January 2019	14,948	22,219	37,167
Charge for year	3,200	2,324	5,524
At 31 December 2019	**18,148**	**24,543**	**42,691**
Carrying amount:			
At 31 December 2019	**141,853**	**8,704**	**150,557**
At 31 December 2018	145,053	9,488	154,541

10. DEBTORS

	2019 £	2018 £
Amount due from group undertaking	**4,138**	57,641
Other debtors	**3,210**	3,771
Prepayments	**11,479**	12,839
	18,827	74,251

Amounts due from group undertakings are advanced on an unsecured, interest free and repayable on demand basis.

11. CREDITORS: Amounts falling due within one year

	2019 £	2018 £
Sundry creditors	**92**	92
Accrued expenses	**11,894**	19,149
	11,986	19,241

12. OPERATING LEASE COMMITMENTS

At 31 December 2019 the company had total future minimum commitments under non-cancellable operating leases as follows:

	2019 £	2018 £
Within one year	**75,070**	77,039
Between one and five years	**105,615**	75,070
In more than five years	**-**	105,615
	180,685	257,724

13. PROVISIONS FOR LIABILITIES

The provisions for liabilities represent terminal grants which are contractual amounts due to employees in regional offices when they leave employment with War on Want (N.I.) Limited t/a Self Help Africa N.I. At 31 December 2019 the amount payable was £10,364 (2018: £10,364).

14. INCOME AND EXPENDITURE SUMMARY

	2019 £	2018 £
Gross income	**691,920**	729,537
Resources expended		
Cost of generating voluntary income	**69,214**	74,391
Costs of goods sold & other costs	**280,646**	326,900
Charitable activities	**247,636**	256,688
Governance costs	**68,565**	76,827
	666,061	734,806
Net income/(expenditure)	**25,859**	(5,269)

15. MOVEMENT IN FUNDS OF THE CHARITY

	Restricted Funds £	Unrestricted Funds £	Total £
At 1 December 2019	59,923	183,927	243,850
Net income/(expenditure)	42,942	(17,083)	25,859
At 31 December 2019	**102,865**	**166,844**	**269,709**

16. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO CASH FLOWS FROM CHARITABLE ACTIVITIES

	2019	2018
	£	£
NET INCOME/(EXPENDITURE) (as per the Statement of Financial Activities)	**25,859**	(5,269)
Adjustments for:		
Depreciation charges	**5,524**	5,811
Bank interest	**(294)**	(223)
Decrease/(increase) in debtors	**55,424**	(46,402)
Decrease in creditors	**(7,255)**	(8,028)
Net cash provided by/(used in) charitable activities	**79,258**	(54,111)

17. RELATED PARTY DISCLOSURES

War on Want (N.I.) Limited t/a Self Help Africa N.I. founded a charitable trust in the Republic of Ireland kin 2005, known as "Fighting World Poverty". There were no transactions with this trust during the current or preceding year and is therefore a dormant entity.

As War on Want NI Limited t/a Self Help Africa N.I. is now part of the Gorta Group, there is no requirement for Fighting World Poverty as the Gorta Group operates in the Republic of Ireland and as a result Fighting World Poverty will therefore be closed in 2020. Fighting World Poverty has had its Charity Registration Authority (CRA) designation "deregistered" at date of signing these financial statements.

18. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

Gorta (t/a as Self Help Africa) is a charitable company registered in the Republic of Ireland and is considered the ultimate parent undertaking and controlling party of War on Want (N.I.) Limited t/a Self Help Africa N.I. at 31 December 2019. The results of War on Want (N.I.) Limited t/a Self Help Africa N.I. are consolidated into the financial statements of Gorta. Copies of the group financial statements of Gorta may be obtained from the charity's registered office at Kingsbridge House, 17-22 Parkgate Street, Dublin 8, Republic of Ireland.

19. COMPANY LIMITED BY GUARANTEE

War on Want (N.I.) Limited t/a Self Help Africa N.I. is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member or within one year after he or she ceases to be a member.

20. SUBSEQUENT EVENTS

Subsequent to the financial year end, Northern Ireland and many of the countries War on Want (N.I.) Limited operates in were impacted by the global COVID-19 pandemic. At the financial year end 31 December 2019 there were no impacts on the recognition and measurements of assets and liabilities as this pandemic impact was considered to be a non-adjusting event. The COVID-19 pandemic is a significant economic event and its effects are subject to unprecedented levels of uncertainty, with the full range of possible effects and outcomes currently unknown. It is not possible to reliably estimate the impact of COVID-19 on the financial position and results of War on Want (N.I.) Limited for future periods. There were no other subsequent events since the financial year end.

War on Want (NI) Limited

Northern Ireland - Charity number 102154

Annual report

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2019. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the Companies Act 2006.

Reference and Administrative Details
War on Want (NI) limited, t/a Self Help Africa NI is a charity recognised by the Northern Ireland Charity Commission (NIC 102 154) and is a Company Limited by Guarantee (No NI 11322).

Principal Office:	41 University Street, Belfast, BT7 1FY
Auditors:	Deloitte Ireland LLP, Deloitte & Touche House, 29 Earlsfort Terrace, Dublin 2.
Bankers:	Ulster Bank 91/93 University Road, Belfast BT7 1NG
Solicitors:	Crawford & Lockhart 7-11 Linenhall Street, Belfast BT2 8AH

Directors and Trustees
The directors of the company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

Trustees
The trustees of the company are:

Chairperson	Marie Abbott
Vice Chairperson	Valerie Sullivan
Hon Treasurer	Theresa Morrissey
	Deirdre O'Brien
	Rev Samuel Campbell
	Tom Kitt
	Carmel Fox (appointed 28th February 2019)
Secretary	Peter McDevitt (appointed 10th April 2020)

Management

Head of Northern Ireland:	Denny Elliot (appointed 25th March 2019)
Finance & Corporate Services Manager:	Glenn Cash
Retail Manager:	Gerard Magee
Corporate and Community Fundraiser	Leo Donaghy (appointed 9th September 2019)

COVID-19
The COVID 19 pandemic, which has led to a worldwide slowdown in economic activity, had a significant impact on the organisation's operations with effect from mid-March 2020. Management set to work immediately to assess the various operational and financial scenarios that could arise and drew up plans to mitigate the potential negative impact. Revised budgets and cash flow projections were prepared with a view to reducing costs to the minimum and investigating potential alternative income streams. Management engaged with institutional donors to discuss deferral of expenditure and extension of programme contracts where temporary suspension of work was necessary. At Head Office level, costs were reduced by agreeing a combination of pay decreases and reduced working hours with staff. The trustees are deeply appreciative of the sacrifices made by staff at this difficult time. Discussions with suppliers, service providers and landlords also led to cost savings – the trustees thank those whose support for our work in this area has helped us maintain our ability to sustain our work in Africa.

This impact was also mitigated to some extent by government supports, cost saving measures adopted, and the fact that there was minimal increase in attrition in income from our regular givers. We are confident that the organisation will come through the crisis intact and in a position to continue its valuable work.

Public Benefit
The directors confirm that they have had due regard for the guidance produced on Public Benefit by the Charity Commission for Northern Ireland (CCNI), and are pleased to report that during the year ended 31 December 2019 they have continued to meet the Public Benefit requirement by the provision of programmes and activities as noted in detail within this trustees report.

Public Benefit (continued)
The primary purpose of the organisation is the relief of poverty. The direct benefits which flow from this purpose include access to secure and sustainable livelihoods for rural farmers, and improved resilience of rural farmers to the impact of erratic weather caused by climate change.

We achieve this by:

(i) Ending poverty and hunger; (Sustainable Development Goals 1&2) through supporting families and communities to sustainably increase and diversify food production on their smallholding; practise organic and conservation farming: access local and other markets to sell surplus product; ensure they have the means for a nutritious diet; to access new sources of income through agri- enterprise development and access to finance through a micro credit group (VSLA) set up at farmer group level.

(ii) Tackling HIV and AIDS through working to ensure inclusivity and equality and reduce stigma and to reduce the impact of HIV and AIDS on poor and marginalised communities.

(iii) Promoting gender equality; empowering women to achieve their basic rights; building their confidence through enabling them to take up leadership positions within farmer groups and in their communities and support their equal participation in decision-making at all levels especially at household level.

(iv) Advocacy and campaign to empower local farmers and farming groups to lobby on their Right for Food at a local level; ensuring especially women, use their voice to lobby and work with local government and to ensure their voice is heard at a local and national level.

These benefits are demonstrated through the monitoring and evaluation of all programmes, which include surveys and interviews with beneficiaries. Beneficiaries engagement is captured at all stages of programme implementation. All programmes have baseline data and output and outcome indicators against which results are measured. This purpose does not give rise to any harm. The beneficiaries of this purpose are people who live in extreme poverty in rural farming communities in NE Uganda. There are no private benefits flowing from this purpose.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance
War on Want (NI) Limited t/a Self Help Africa N.I. was established as a legal entity in Northern Ireland in 1976 and its governing document is its Memorandum and Articles of Association (most recently amended in Dec 2017).
War on Want NI Limited t/a Self Help Africa N.I. is governed by a Board of Trustees (listed above) which can have between 4 and 12 members. The Board is responsible for the strategic direction of the company. The board meets a minimum of four times per year and met five times in 2019. The Board have delegated the responsibility for the day to day management of the company to its executive management team. There is a clear distinction between the roles of the Board and the roles of management. The management team prepare matters for consideration and approval by the Board, e.g., budgets, policy papers. The Board then monitors their implementation.

Since December 2017 War on Want NI Limited t/a Self Help Africa N.I. has been part of the Gorta Group, a like-minded charity based in the Republic of Ireland, charity number 20008895. Being part of the Gorta Group enables War on Want NI Limited t/a Self Help Africa N.I. to better deliver its programmes. The Gorta Group provides back office, technical and financial support to War on Want NI Limited t/a Self Help Africa N.I.. It also provides an additional layer of governance oversight and assurance. The Gorta Group has Board sub-committees and these committees act as committees for all the companies in the Group. Members of the War on Want NI Limited t/a Self Help Africa N.I. board are actively involved in the Audit Finance & Risk Committee and the Remuneration Committee.

Appointment of Trustees
The charity may by ordinary resolution appoint a person who is willing to act as a director. Office bearers are elected, by the trustees, at their first meeting after the AGM.

Trustee Induction and Training
New trustees are briefed by the Director and the Chairperson of the Trustees on their legal obligations and on the content of the Governance Manual and Articles of Association. Each new trustee is given a written role description, which illustrates the responsibilities of their role, and a copy of the organisational strategic plans, annual operational plans and financial and non- financial annual operational objectives and performance indicators.

Related Parties
Fighting World Poverty set up as a sister organisation in Dublin, Ireland, in 2005 continued to exist during the reporting period but was not operational. Its charitable status, which was granted by the Revenue Commissioners in 2005 (CHY 16244) remains. Fighting World Poverty is a dormant entity and as War on Want NI Limited t/a Self Help Africa N.I. is now part of the Gorta Group, there is no need for Fighting World Poverty to be kept open. It is planned to be closed before the end of 2020.

Governance and Strategic Management
War on Want (NI) Limited t/a Self Help Africa N.I. continued implementing its extended agreed three year, 2018 – 2021 strategic plan, which has five core aims:

1. To achieve measurable impact on hunger reduction and food, nutrition and livelihood security for the most vulnerable within the communities we work in
2. To increase our profile, engagement and visibility in NI and ROI and in countries of operation
3. To significantly increase our funding base and identify and build new sustainable sources of funding for the delivery of this Plan and into the future
4. To grow and strengthen the organisation's resources, skills and capacity to deliver this Plan successfully
5. To strengthen our impact through advocacy and development education both in Northern Ireland and in countries of operation

1. **To achieve measurable impact on hunger reduction and food, nutrition and livelihood security for the most vulnerable within the communities we work in**

War on Want (NI) Limited t/a Self Help Africa N.I. operates in Teso NE Uganda with a core focus on supporting local organisations both Non-Government Organisations and Community Based Organisations, through provision of training and resources, to help ensure their sustainability and to make the greatest long term impact on the lives of the most vulnerable people. The plan includes Right to Food advocacy and campaigning objectives to help ensure people become actively involved in decision making which affect them and their families' lives and livelihoods and contribute to building a vibrant civil society.

Completed vulnerability studies and base line surveys and the development of robust monitoring and evaluation systems ensure efficient assessment of the outcomes and impact of our work.

2. **To increase our profile, engagement and visibility in NI and in countries of operation**

To increase awareness of the causes and effects of poverty and inequality and to provide opportunities for the public to demonstrate their support for change War on Want (NI) Limited t/a Self Help Africa N.I. recognises the important role of communications. We focus on increasing the profile, engagement and visibility of our work to increase the number of supporters, volunteers and donors engaged to support our work in sub-Saharan Africa. We will seek opportunities to raise the profile of our work in Uganda also.

3. **To significantly increase our funding base and identify and build new sustainable sources of funding for the delivery of this Plan and into the future**

War on Want (NI) Limited t/a Self Help Africa N.I. recognises the increasingly challenging funding and fundraising environment and will seek to increase our competitiveness through increasing our focus on donor and supporter focused engagement strategies. We will continue to build a strong Retail operation in NI, but to balance the dependence on retail with increasing the level of public fundraising initiatives and income. We will seek partnership where we believe they add new fundraising opportunities and value for money. We will aim to build the level of institutional fundraising for our work in Teso NE Uganda through all suitable avenues.

Governance and Strategic Management (continued)

4. **To grow and strengthen the organisation's resources, skills and capacity to deliver this Strategic Plan successfully**

War on Want (NI) Limited t/a Self Help Africa N.I. will build a culture of learning and development through engagement with all staff and volunteers. We will seek to build the resources, skills and capacity of the organisation and staff both in NI and in Uganda to ensure we successfully deliver on the Strategic Plan, achieved through excellent operational planning and management. We will work to ensure value for money through all our work.

5. **To strengthen our impact through advocacy and development education both in Northern Ireland and in countries of operation**

War on Want (N.I.) Limited t/a Self Help Africa N.I. continues as an active member of the Coalition of Aid and Development Agencies (CADA), with a place on the Board of CADA and continues as an active member of Dóchas (the Irish Association of Non-Governmental Development Organisations) and supports their lobbying and advocacy strategies. We will continue, where possible and where resources allow, to respond to requests for Development Education in schools and will seek resources to deliver a new plan for Development Education in NI.

Supporting Aims to ensure effective delivery of the Core Aims include:

Communications
During the period of the strategic plan War on Want (NI) Limited t/a Self Help Africa N.I. works to strengthen and build our overall communications. This will ensure our commitment to accountability and transparency, effectiveness and efficiency as reflected in our communications plan. We regularly review our communications.

Human resources
War on Want (N.I.) Limited t/a Self Help Africa N.I. will continue to ensure that our staff and volunteer recruitment, training and development follow best practice and are consistent with delivery of the Core and supporting Aims.

Financial Resources
War on Want (N.I.) Limited t/a Self Help Africa N.I. drafts and implements a fundraising plan every year for Shops, Restricted Funding and general public fundraising, although the majority of income still comes from Restricted and Retail income. The organisation continues to ensure robust financial control systems are in place including risk management controls at home and overseas to ensure the safe keeping and security of its resources.

Physical Resources
To ensure that the workplace and physical resources at home and in Uganda are adequate for the wellbeing and effectiveness of staff and volunteers, regular health and safety checks and risk assessments are carried out in all premises and places of operation. Agreed systems are reviewed to ensure that assets are properly recorded and maintained.

Capturing Organisational Learning and Policy Development
Recognising that we work within a changing operational environment, and valuing the experiences of all our stakeholders and information from external evaluations, War on Want (NI) Limited t/a Self Help Africa N.I. works to ensure that learning is captured and shared across the organisation. This increased knowledge can be instrumental in benchmarking, standard setting and in policy development.

Governance
War on Want (NI) Limited t/a Self Help Africa N.I. will continue to strive for greater organisational effectiveness; efficiency and value for money, ensuring that we meet with legal, ethical and financial obligations, are compliant with the contractual obligations with our funding partners and that structures are in place for the organisation to be effective and sustainable.

OBJECTIVES

The objectives of the charity for the reporting period were:

- To implement the organisational Operational Plan 2018 to ensure progress in achieving the key aims of the updated organisation Strategic Plan (2018-2021)
- To work in partnership with the most vulnerable and disadvantaged communities in Uganda to improve the quality of their lives, through participatory and sustainable programmes
- The target groups we work with are rural farmers, people living with HIV/AIDS, orphans and vulnerable children, widows, elderly, youth.
- To increase public awareness of the causes and effects of poverty and the work of War on Want (NI) Limited t/a Self Help Africa N.I.
- To ensure there are sufficient staff and volunteers with the relevant skills, to carry out our core and supporting aims.
- To secure and effectively manage, sufficient income from a balance of sources to carry out our work.
- To ensure the workplace and physical resources are adequate for the wellbeing and effectiveness of staff and volunteers.
- To develop and apply robust results based monitoring systems to ensure that programmatic objectives and outcomes are analysed.
- To ensure that external and internal evaluations are analysed and contribute to policy and programmatic development.
- To ensure best practice in the governance of War on Want NI t/a Self Help Africa N.I.
- To ensure compliance with funding partners' contractual arrangements through regular reviews.

During the period January to December 2019, to realise its objectives the following strategies were employed.

1. Overseas Sustainable Rural Livelihood Security Programme

- Implement Year 2 of Irish Aid Civil Society funding from August 2019 and comply with its contractual conditions
- Develop, implement and evaluate the Programme for Uganda
- Develop, implement and review Climate Change objectives in our projects
- Develop, implement and ensure Value for Money in all programmes
- Ensure a robust results based management system to record outcomes and impact
- Ensure appropriate and timely financial & programmatic record keeping
- Work in partnership with appropriate and relevant partners in Uganda
- To develop and sustain partnership with lobbying and advocacy organisations to support the impact of programmes delivered
- Work in partnership with appropriate and relevant bodies in our countries of operation
- To continue to seek support and expertise within the Gorta Group, following the 2017 merger.

2. To increase awareness of the cause and effect of poverty and inequality through Global Education in NI

- Represent the organisation on the Board of the Global Centre of Education
- Deliver role of Development Education through CADA Development Education subgroup
- Ensure compliance with codes of Governance and use of images/messages as member of Dochas and ensure all staff are trained
- Attend the Dochas AGM and relevant seminars & meetings
- To deliver one event during the CADA One World Week in October '19
- Deliver a SHA NI Development Education Programme
- The Head of SHA NI to join the Changemakers Committee and actively support the Change Makers group in Donegal

3. To ensure active participation in Lobbying and Advocacy as member of CADA and Dochas

- As an active member of CADA support the NI Assembly on International Development and pro poor strategies through attendance at CADA AGM, meetings and engagement in the CADA Operational Plan
- As a member of CADA feed into the All Party Group in International Development

4. **To ensure the organisation has the financial means to carry out its work ensuring the highest level of accountability and value for money, whilst maintaining an appropriate level of reserves**
   - Develop a Value for Money plan
   - Ensure compliance with financial and funding policies and procedures in HQ and overseas offices. Regularly review risk management at HQ and country level
   - To complete Year End Management Accounts highlighting variances and financial position of the organisation
   - To finalise new financial year management accounts and cash flow projections ensuring engagement with all budget holders
   - To report monthly on Organisation Financial position completing a variance report outlining key gaps & rationale for variances
   - To meet with the Head of NI monthly on management accounts monthly variances and gaps
   - To organise regular variance meetings with budget holders to identify gaps and forecast impact on year end accounts and develop an action plan to mitigate against negative impact
   - Review SHANI Financial policies and procedures ensuring adherence across the Organisation and in line with HQ
   - Review Retail Financial Policy and Procedures document "Money Matters"
   - Monitor adherence to fundraising financial policies and procedures

5. **To optimise income from statutory and non-statutory funding sources**
   - To recruit and retain volunteers to support the delivery of the fundraising plan
   - To ensure compliance with all fundraising legislation, the Fundraising Regulator and Charity Commission in NI
   - To raise a gross income of £172,850 with expenditure of £56,600 by December 31st 2020 reviewing & reporting on performance monthly
   - To raise £33,000 from Trusts and Foundations by 31st Dec 2020
   - To recruit and retain volunteers to ensure delivery of the fundraising plan and monitor quarterly
   - To ensure all activity complies with legislation and within the Charity Commission Standards
   - To generate £21,000 through recruiting a minimum of 2 corporate partners.
   - To develop a NI Special Events Programme
   - To recruit participants for the SHA Overseas Event Programme
   - To advertise all fundraising events within the SHA shops and inform all shop volunteers as to the event details.
   - To ensure that all legacy, special events and general fundraising opportunities are distributed and promoted within the shop network including 'Tap Points' for credit and debit cards.
   - Recruit a minimum of six influential people to advise on Corporate Fundraising
   - Recruit a minimum of four women to join a Women and Development Business Group.
   - Develop relationships with all Trade Unions within NI.
   - To deliver a Major Donor Development Plan beginning with an event at the Kingspan Stadium Belfast and support by Rob Herring.
   - To twin the Teso region with Northern Ireland and communicate the similarities between both regions.
   - to have an International Programme in Teso planned for the post 2021 Irish Aid project which is NI driven.
   - To develop a series of local Community Fundraising events which will raise £17,500

6. **Strengthen and build overall communications ensuring transparency and accountability**
   - Develop a social media plan and monitor and develop the website
   - Build relations with key media personalities, local newspapers, and media organisations to help identify opportunities to have 4 pieces of press or online media published
   - Ensure all staff & retail shops have updated information on the work of WOWNI and that retail staff and volunteers are displaying it appropriately
   - Ensure compliance with Dochas Code of Conduct on Messaging and Imagery
   - Recruitment of ambassadors to build the profile of the organisation with recruitment of at least one ambassador in the financial year

- To develop an overall Communications Plan (external/internal) and schedule ensuring appropriate channels for target audiences and ensure compliance with any funder requirements
- To review monthly web and social media traffic from/for SHA NI
- Ensure monthly communications are produced and sent to supporters to engage and drive loyalty
- To contribute to the production of the Annual Report
- To ensure all staff & Retail shops have updated information on the work of SHA NI and that Retail staff and volunteers are displaying it appropriately
- To build relations with key media personalities, local newspapers, and media organisations to help identify opportunities to have 4 pieces of press or online media published
- Generate greater awareness of SHA NI amongst our existing supporters
- Generate awareness of SHA NI amongst our target audience.

7. To optimise income from Retail shop networks and identify new business opportunities
- Ensure all shops meet with relevant legislation and policies and comply with contracts
- Manage volunteers effectively and support their development and experience with War on Want NI t/a Self Help Africa N.I. retail operation
- Develop and implement new shop standard procedures across all shops
- Complete shop audits as scheduled in operational plan
- Improve communications with volunteers, members and customers for all shops
- Re-brand the shops following merger with Self Help Africa and ensure FAQ material is in all shops for the public and volunteers
- To ensure that the NI staffing structure is fit for purpose
- Rebrand all shops
- Ensure overall retail structure is robust and fit for purpose
- To ensure that the volunteers at point of delivery within our shops have the best possible training and resources to deliver for the customers
- To futureproof our trading function
- To ensure that all staff are compliant with Retail Legislation and policies
- To develop and deliver a Volunteer Recruitment Strategy for shop volunteers

8. To ensure effective Compliance with Institutional (IF) & other Funders adhering to relevant due diligence and reporting deadlines within the appropriate timescales of funded Projects in Uganda
- Ensure compliance with the 2019 Irish Aid Civil Society Fund Programme Funding for Teso NE Uganda
- Ensure reporting is of the highest standards, delivered on time and on budget

9. Human and Physical Resources Management
- Continue to ensure staff and volunteer recruitment and training are consistent with the delivery of the organisation strategy and that the resources required are fit for purpose and deliver value for money

10. To ensure greater organisation effectiveness and efficiency through good Governance
- Ensure the organisation has sufficient resources to achieve its aims Ensure the organisation delivers Value for Money
- Ensure the organisation has the governance structure, systems and skills needed
- Ensure that SHA NI meets its ethical, legal, financial and contractual obligations
- Ensure SHA NI has the governance structure, systems, committee and skills in place to ensure its effectiveness
- Ensure that the organisation has the resources to achieve its aims
- To ensure that the SHA NI Boards decision-making processes are informed, rigorous and timely and that effective delegation, control and risk assessment and management systems are set up and monitored
- To ensure the SHA NI Board will act with integrity, adopting values and creating a culture which help achieve the organisation's charitable purposes and to ensure the board is aware of the importance of the public's confidence and trust in charities, and trustees undertake their duties accordingly.

11. Continue to ensure our staff and volunteer recruitment, training and development needs are consistent with delivery of plans and that the physical resources required are fit for purpose

- To ensure any recruitment follows organisation policy on development of job description, salary grading/scoring & recruitment and selection processes
- To ensure the Senior Management Team effectively communicate and ensure all staff and volunteers adhere to SHA NI policies and procedures as set out in the Organisation Manual
- To ensure staff have agreed Work Plans and KPIs in line with the Organisation Operational Plan to ensure delivery of Year 3 of the Strategic Plan
- To ensure compliance with all relevant legislation across the organisation in the following areas; Health & Safety, PAT testing in retail shops, Fixed Wire testing in retail shops, Fire Equipment servicing, conducting Retail Risk Assessments
- To outline and deliver a Capacity Building Plan as required for the Uganda office & staff
- To develop an overall Volunteer Recruitment and Development Plan for SHA NI with key focus on Mobilisation, Engagement, Consistency & Profit Delivery
- To organise the AGM and combine it with Volunteers Recognition event
- Ensure all Shop coordinators report on working days to HQ in line with H&S guidelines and for personnel and finance records
- To ensure information records are maintained for all new volunteers and reviewed quarterly and ensure all data is recorded in a central database
- Ensure all current and lapsed volunteer data is managed accurately and reported against quarterly
- To ensure insurance of any overseas trips
- Review and renew Medical Insurance for staff and review the group personal accident insurance policy by August 19
- To ensure that all vehicles and office equipment are fit for purpose and comply with all safety standards.

ACHIEVEMENTS AND PERFORMANCE
Irish Aid Programme

- On 31st July 2019, WOWNI t/a SHA NI completed its one year contract with Irish Aid for the delivery its programme "Strengthening livelihoods, nutrition and climate resilience of smallholder farmers in NE Uganda". Irish Aid regarded this year long contract as a stand-alone one. However, they did grant aid WOWNI/SHA for a further two years of the same programme up to 31st July 2021. This technicality, generated by the Donor, had the knock- on effect of end of project reporting being necessary by 1st September 2019. This extensive report was satisfactorily completed by the due date and Irish Aid's assessor provided a largely positive report pointing to the busy work programme consistent with the proposal, strongly results focused and informed by the SDG agenda. It cited consistency between the evidence in the statistics and the narrative and welcomed social policy matters being introduced in terms of the Advocacy work e.g. child protection, child brides, underage pregnancy and Domestic Violence. It asked for improvement in foreseeing unintended difficulties and asked for "countervailing candour in future reports".

- Irish Aid issued a fresh two-year contract to continue this project and the work on Year 1 of that contract started on 1st August 2019. By December 2019, it was well established with all KPIs on target despite two of the Partner NGOs showing underperformance in the previous contract and the first six months up to December 2019. A remedial plan was put in place and the Compliance officer met with the NGOs in question as part of the Annual Partnership Review meeting in Teso in August 2019 and there is a plan for the Director and Compliance Officer to again meet both groups in Jan. 2020 during a planned field visit. The team in Soroti is providing the main support for the delivery of the Remedial Plan and are monitoring closely.

- The programme targets 1,554 marginalised rural smallholder direct beneficiaries and 9,324 indirect beneficiaries (household members) in 52 farmers groups in the districts of Amuria, Katakwi, Ngora and Kaberamaido of Teso northeast Uganda. These are areas where returnees settled after years of displacement in camps which left people particularly vulnerable, unable to adapt to erratic weather conditions with little modern agriculture and marketing capacity. Desert Locust invasion (DLs) is a big fear at close of year 2019 as swarms threaten from neighbouring countries. Close monitoring will be essential.

- The Compliance Officer completed successful overseas trips to Uganda in August 2019 and the Director and Compliance officer in January 2020.
- The organisation emphasised the Child and Vulnerable Adults agenda in 2019 and all 52 farmers groups were trained in child protection. All five partner organisations have developed and rolled out relevant policies.
- The organisation rolled out its approach to mitigation against Climate Change having sought expertise from other organisations to learn from their approach chiefly from the national body Participatory Ecological Land Use Management (PELUM). The establishment of Ecological Land Use Management (ELUM) demonstration farms at each of the 52 groups, ten of which are experimenting with irrigation techniques, are proving useful in the management of Climate Change and in building the resilience of subsistence farmers to overcome the challenges CC brings. This is an ongoing necessity in the face of erratic and unpredictable weather patterns in a region still largely dependent on rain fed agriculture.
- WOWNI continues to implement Value for Money using guidelines from BOND.
- Child Protection, Health and safety Policy and Procedures were reviewed in Uganda as were Risk Registers of partners and of the Soroti office.

Youth Unemployed Project
This project has been ongoing for some time, the one year initial project having finished some time ago. It has been delayed because of the weaknesses identified in the Implementing Partner in terms of governance, reporting, capacity. A Remedial package is being rolled out and once the results of this are established a decision on actioning the project will be taken.

Partnership with Queens University Belfast (QUB)
This partnership is being actively developed and it is seen as a major plank in the Pillar - Partners in Research and Innovation - being rolled out as part of the Strategic Plan for NI. Already, some concrete results have been achieved for WOWNI/SHA. QUB's Veterinary Expert delivered training on animal health free to farmers in Malawi and two other initiatives have been successful in attracting funding of up to £20K each streamed through SHA head office Dublin. Ongoing work will focus on a long term strategy for Teso and NI.

Development Education
- War on Want (NI) Limited t/a Self Help Africa N.I. made presentations on its work and global issues affecting its work to an estimated 150 secondary school students to increase their understanding and awareness.
- Presentations were also provided to other community groups including being invited back to the Quakers South Belfast group.

Campaigning and Advocacy
The Compliance Officer sits on the Management Committee of CADA, the representative body for the INGO sector in NI. Its main work in 2019 concerned itself with Strategic Planning for the forthcoming three year period, rolling out the safeguarding agenda and information sharing on BOND, DFID and Irish Aid activities and policies.

Communications and Awareness
Rob Herring, an Irish rugby international who plays with Ulster Rugby, is helping to build awareness, profile and engagement in NI. Rob visited Uganda in May 2019 together with the Head of SHA NI and a Sunday World Reporter. A double page editorial was printed covering SHA's work in Uganda on three occasions in June while the stories were also followed up by all local press. Rob also supported our Christmas Appeal.

War on Want (NI) Limited t/a Self Help Africa N.I. continues to employ the services of a freelance PR agent one day a month. Nicola Bothwell reports monthly to the Head of SHA NI on impact the extent of coverage.

Governance, Policy and Strategy

- 2019's operational objectives to achieve the core and supporting aims of the 2018-2021 strategic plan were agreed by the trustees.
- The achievement of the agreed operational objectives for the year were reported upon by staff and monitored and evaluated considering value for money quarterly by the trustees.
- Annual operational budgets were agreed by trustees and monitored quarterly.
- Risk assessments were carried out in War on Want (NI) Limited t/a Self Help Africa N.I. retail outlets prior to all awareness raising and fundraising events.
- War on Want (NI) Ltd t/a Self Help Africa N.I. continues to comply with the Dochas Code of Corporate Governance and Code of Conduct on the Use of Images and Messages.
- The Trustees of War on Want (NI) Limited t/a Self Help Africa N.I. met five times in the reporting period.

FINANCIAL REVIEW

Income

Fundraising

General fundraising activity raised gross income of just under £122,000, an increase of just under £44,000 on the previous period.

Retail

Retail operations continued to perform well in 2019 with gross retail income of just over £412,000 being earned (Year to 31 December 2018 just over £429,000). Two shops closed in 2019 (Coleraine and Antrim Road).

Interest

Just over £294 income was derived from investments: slightly more than the previous year £223.

Restricted Income Generation

The second major source of funding behind Retail was in grants received, which amounted to £157,666 (2018: £132,122). Irish Aid Civil Society gave Euro equivalent of £123,279 for our Uganda programme. St James Place Charitable Trust gave £5,000 of funding for a youth unemployment scheme in Uganda. Sixteen grants totalling £10,625 were received from Trusts/Foundations for the Irish Aid Uganda programme.

The total income for the year was just under £692,000, a decrease of just under £38,000 from the previous year (£730,000).

Expenditure

The total expenditure for the year was just over £666,000 a decrease of just under £69,000 from the previous year. The expenditure on raising funds was just under £350,000 (2018 £401,000), a decrease of just over £51,000 on the previous period.

Restricted expenditure was just under £115,000 for the year (2018 £72,000).

Unrestricted expenditure – after unrestricted charitable expenditure of £201,477 (2018: £261,316) there was a deficit of just over £17,000 for the year. The trustees will rigorously monitor expenditure in the forthcoming year, however, note that there are unrestricted reserves carried forward of £185,606.

Investment Powers and Policy

Under the Memorandum and Articles of Association the organisation has the power to invest the money not immediately required for its purposes in any way the trustees see fit.

The trustees having regard to the liquidity requirements of operating the organisation and to the reserves policy have operated a policy of keeping available funds in interest bearing deposit accounts and interest bearing ethical accounts and seek to achieve a rate of deposit interest exceeding annual inflation rate.

Reserves Policy

The trustees are obliged to ensure that sufficient reserves are available to allow the organisation to continue its work in the foreseeable future.

In determining the reserves policy of the organisation, the trustees consider the current level of operations, any intended expansion into new areas, ongoing staffing levels and the potential of new donors. These issues all influence the level of reserves held, and how, if any, are released.

The Gorta Group has committed to ensuring the appropriate level of reserves for War on Want (NI) Limited t/a Self Help Africa N.I. moving forward, that will enable us to further develop operations, ensuring both long-term financial stability and greater impact.

FUTURE PLANS

Impact of COVID 19

The COVID 19 pandemic has led to a major economic slowdown on a global scale. The impact has been felt in our organisation with the temporary closure of shops and significant restrictions on community fundraising and fundraising events. The long term impact of this crisis is still unclear but the Trustees are confident that with the resources it has on hand and the backing of the Gorta Group, the organisation can come through the crisis intact and in a position to continue its valuable work in line with its strategic objectives.

Twinning with Teso North Eastern Uganda

Self Help Africa took a decision in December 2019 to Twin with Teso, a region in Uganda where we are presently delivering Sustainable Development Programmes to farming communities. The Teso region has many synergies and similarities with Northern Ireland in that they are both at a post conflict stage in their history, both have populations of 1.8 million and both are largely dependent on a rural based economy.
The foundation stones of the Twinning Strategy will be as follows:

1. **Partners in Learning –** Creating a grassroots approach to International Development that links communities actively involved in community development to share experiences and learning towards mutual gain.

2. **Partners in Trade** – Following on from the success of SHA NI relationship with Devenish Nutrition we would like the Twinning Programme to deliver working trading relationships between similar local organisations and SHA NI supported farmers and communities.

3. **Partners in Innovation, Research and Discovery** – To link with Queens University's work in Food Security and Sustainability and our networks in North Eastern Uganda.

4. **Partners in combatting Climate Change** – Thinking globally and acting locally, the Twinning Programme will strive to have mutual benefits involving tree planting campaigns in Africa and here in Northern Ireland

Health and Safety

War on Want (N.I.) t/a Self Help Africa N.I. is committed to managing and conducting its work activities in such a way as to ensure - so far as is reasonably practicable - the safety, health and welfare at work of its employees and volunteers. War on Want (N.I.) t/a Self Help Africa N.I. management continuously monitors compliance in line with legislative requirements.

Going concern

The organisation's forecasts and projections, taking account of reasonable possible changes in performance, including the impact of COVID-19, together with the ongoing backstop support of the Gorta Group, show that the organisation will be able to operate within the level of its current cash and investment resources. The Board have a reasonable expectation that the organisation has adequate resources to continue in operational existence for a period of at least 12 months from the date of approval of these financial statements. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements. Further details regarding the adoption of the going concern basis is included in Note 2b.

Political donations

No political donations were made during the financial year 2019.

Post balance sheet events
Subsequent to the financial year end, Northern Ireland and many of the countries War on Want (N.I.) Limited operates in were impacted by the global COVID-19 pandemic. At the financial year end 31 December 2019 there were no impacts on the recognition and measurements of assets and liabilities as this pandemic impact was considered to be a non-adjusting event. The COVID-19 pandemic is a significant economic event and its effects are subject to unprecedented levels of uncertainty, with the full range of possible effects and outcomes currently unknown. It is not possible to reliably estimate the impact of COVID-19 on the financial position and results of War on Want (N.I.) Limited for future periods. There were no other subsequent events since the financial year end.

STATEMENT OF DISCLOSURE OF INFORMATION TO THE AUDITORS
We, the trustees of the company who held office at the date of approval of these financial statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

AUDITORS
The auditors, Deloitte Ireland LLP who were appointed during the financial year continue in office, and a resolution concerning their reappointment will be proposed at the Annual General Meeting.

The above report has been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

By order of the board of trustees:

Tom Kitt

Date: 23rd July 2020

War on Want (NI) Limited

Northern Ireland - Charity number 102154

Annual return

Deloitte.

/continued from previous page

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WAR ON WANT (N.I.) LIMITED

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in respect of these matters.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), the auditor exercises professional judgment and maintains professional scepticism throughout the audit. The auditor also:

- Identifies and assesses the risks of material misstatement of the entity's financial statements, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence that is sufficient and appropriate to provide a basis for the auditor's opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtains an understanding of internal control relevant to the audit 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.
- Evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Concludes on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If the auditor concludes that a material uncertainty exists, the auditor is required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. The auditor's conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

/continued on next page

Deloitte.

/continued from previous page

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WAR ON WANT (N.I.) LIMITED

- Evaluates the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e gives a true and fair view).

The auditor communicates with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that the auditor identifies during the audit.

Report on other legal and regulatory requirements

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the strategic report and the directors' report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the strategic report or the directors' report included within the trustees' report.

Matters on which we are required to report by exception

Under the Companies Act 2006 we are required to report in respect of the following matters if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to take advantage of the small companies' exemption in preparing the trustees' report and from the requirement to prepare a strategic report; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Marguarita Martin

Marguarita Martin FCA (Senior statutory auditor)
For and on behalf of Deloitte Ireland LLP
Statutory Auditor
Deloitte & Touche House, 29 Earlsfort Terrace, Dublin 2, D02 AY28, Republic of Ireland
Date: 10 September 2020