

**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***

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

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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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.

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

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.

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

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.

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

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).

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

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.

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

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).

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

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 but 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 appropriateness 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

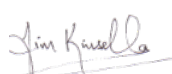
		2023 Unrestricted £	2023 Restricted £	Total Funds 2023 £	2022 Unrestricted £	2022 Restricted £	Total Funds 2022 £
	<i>Notes</i>						
Income from:							
Donations and legacies	2(a)	78,892	-	78,892	96,832	-	96,832
Charitable activities: grants from governments and other donors	2(b)	-	1,194	1,194	-	17,625	17,625
Retail income	2(c)	276,253	-	276,253	258,562	-	258,562
Other income	2(d)	205	-	205	171	-	171
Total		<u>355,350</u>	<u>1,194</u>	<u>356,544</u>	<u>355,565</u>	<u>17,625</u>	<u>373,190</u>
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		<u>342,825</u>	<u>1,194</u>	<u>344,019</u>	<u>402,942</u>	<u>69,836</u>	<u>472,778</u>
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	<u>(43,744)</u>	<u>18,762</u>	<u>(24,982)</u>	<u>(56,269)</u>	<u>18,762</u>	<u>(37,507)</u>

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	<u>7,695</u>		<u>7,636</u>	
Total current assets			<u>18,104</u>	<u>18,526</u>	
Creditors: Amounts falling due within one year	10	<u>(172,236)</u>		<u>(190,966)</u>	
Net current liabilities			<u>(154,132)</u>	<u>(172,440)</u>	
Total assets less current liabilities			(24,982)	(37,507)	
Provision for liabilities			<u>-</u>	<u>-</u>	
Net assets/(liabilities)			<u>(24,982)</u>	<u>(37,507)</u>	
The funds of the charity:					
Restricted fund	12		18,762	18,762	
Unrestricted fund	12		<u>(43,744)</u>	<u>(56,269)</u>	
Charity funds			<u>(24,982)</u>	<u>(37,507)</u>	

On behalf of the Board.



Geoff Meagher



Jim Kinsella

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

NOTES TO THE FINANCIAL STATEMENTS **For the period ended 31 December 2023**

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 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.

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the period ended 31 December 2023

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	-	-	-	-	-	-
	<u>78,892</u>	<u>-</u>	<u>78,892</u>	<u>96,832</u>	<u>-</u>	<u>96,832</u>

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	<u>1,194</u>	<u>1,191</u>
	<u>1,194</u>	<u>17,625</u>

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

2 (c) Retail

	2023 £	2022 £
Trading income	<u>276,253</u>	<u>258,562</u>

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

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the period ended 31 December 2023

2 (d) Other

	2023 £	2022 £
Bank interest	<u>205</u>	<u>171</u>

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	<u>215,084</u>	<u>84,386</u>	<u>299,470</u>	
Total 2022	<u>227,856</u>	<u>55,236</u>		<u>283,092</u>

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

3 (b) Charitable activities

	Direct Costs £	Programme Costs £	Support Costs £	2023 Total £	2022 Total £
Summary of charitable expenditure					
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	<u>1,194</u>	<u>42,061</u>	<u>1,294</u>	<u>44,549</u>	
Total 2022	<u>69,836</u>	<u>72,852</u>	<u>46,998</u>		<u>189,686</u>

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

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the period ended 31 December 2023

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.

WAR ON WANT (N.I.) LIMITED t/a SELF HELP AFRICA**NOTES TO THE FINANCIAL STATEMENTS (continued)**

For the period ended 31 December 2023

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
	<u>194,743</u>	<u>220,332</u>

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
	<u>9,500</u>	<u>9,120</u>

WAR ON WANT (N.I.) LIMITED t/a SELF HELP AFRICA**NOTES TO THE FINANCIAL STATEMENTS (continued)**

For the period ended 31 December 2023

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	<u>160,001</u>	<u>33,695</u>	<u>193,696</u>
Depreciation:			
At 1 January 2023	27,748	31,015	58,763
Charge for year	<u>3,200</u>	<u>2,583</u>	<u>5,783</u>
At 31 December 2023	<u>30,948</u>	<u>33,598</u>	<u>64,546</u>
Carrying amount:			
At 31 December 2023	<u>129,053</u>	<u>97</u>	<u>129,150</u>
At 31 December 2022	<u>132,253</u>	<u>2,680</u>	<u>134,933</u>

8. Debtors

	2023	2022
	£	£
Other debtors	1,485	4,867
Prepayments	<u>8,924</u>	<u>6,023</u>
	<u>10,409</u>	<u>10,890</u>

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the period ended 31 December 2023

9. Cash at bank and in hand

	2023 £	2022 £
Funds held in banks	<u>7,695</u>	<u>7,636</u>

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	<u>14,771</u>	<u>6,861</u>
	<u>172,236</u>	<u>190,966</u>

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	<u>57,625</u>	<u>83,125</u>
	<u>83,125</u>	<u>119,336</u>

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	<u>-</u>	<u>12,525</u>	<u>12,525</u>
Total funds at end of year	<u>18,762</u>	<u>(43,744)</u>	<u>(24,982)</u>

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

NOTES TO THE FINANCIAL STATEMENTS (continued) **For the period ended 31 December 2023**

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 wound 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.