

**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).

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).

**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