

**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**

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

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

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

REPORT OF THE TRUSTEES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

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.

**REPORT OF THE TRUSTEES (continued)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

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.
- Hollywood: 65 High Street, Hollywood - 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.

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

REPORT OF THE TRUSTEES (continued) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

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.

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

REPORT OF THE TRUSTEES (continued) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

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.

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

**REPORT OF THE TRUSTEES (continued)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

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

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

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

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

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.

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

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

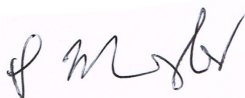
WAR ON WANT (N.I.) LIMITED t/a SELF HELP AFRICA N.I.

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

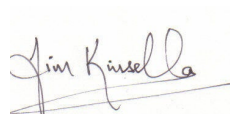
		2024 Unrestricted £	2024 Restricted £	Total Funds 2024 £	2023 Unrestricted £	2023 Restricted £	Total Funds 2023 £
	<i>Notes</i>						
Income from:							
Donations and legacies	2(a)	69,848	-	69,848	78,892	-	78,892
Charitable activities: grants from governments and other donors	2(b)	-	-	-	-	1,194	1,194
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

WAR ON WANT (N.I.) LIMITED t/a SELF HELP AFRICA N.I.**BALANCE SHEET
AS AT 31 DECEMBER 2024**

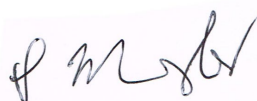
	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	7		126,506		129,150
Current assets					
Debtors	8	9,867		10,409	
Cash at bank and in hand	9	4,570		7,695	
Total current assets		14,437		18,104	
Creditors: Amounts falling due within one year	10	(24,016)		(172,236)	
Net current liabilities			(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

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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.

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

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

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 treated as a contingent asset and disclosed if material.

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

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

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.

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

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

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.

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

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.

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

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

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	<u>69,848</u>	<u>-</u>	<u>69,848</u>	<u>78,892</u>	<u>-</u>	<u>78,892</u>

2 (b) Charitable activities

Grants from governments and other donors	2024 £	2023 £
Comhlamh – D Meany fund	<u>-</u>	<u>1,194</u>

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

2 (c) Retail

	2024 £	2023 £
Trading income	<u>297,875</u>	<u>276,253</u>

In 2024 (and in 2023), 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 YEAR ENDED 31 DECEMBER 2024

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

	2024 Direct Costs £	2024 Programme Costs £	2024 Support Costs £	2024 Total £	2023 Total £
Summary of charitable expenditure					
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	1,194	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.

WAR ON WANT (N.I.) LIMITED t/a SELF HELP AFRICA**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024****3 (c) Support Costs**

	Fundraising	Retail	Charitable	Governance	2024	2023
	£	£	activities	£	£	£
			£			
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.

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

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

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	<u>2,987</u>	<u>1,716</u>
	<u><u>202,600</u></u>	<u><u>194,743</u></u>

The average number of employees during the financial year:

	2024	2023
	No.	No.
Full time employees	8	6
Part time employees `	<u>2</u>	<u>3</u>

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	<u>9,221</u>	<u>9,500</u>

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

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

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	<u>160,001</u>	<u>34,421</u>	<u>194,422</u>
Depreciation:			
At 1 January 2024	30,948	33,598	64,546
Charge for year	<u>3,200</u>	<u>170</u>	<u>3,370</u>
At 31 December 2024	<u>34,148</u>	<u>33,768</u>	<u>67,916</u>
Carrying amount:			
At 31 December 2024	<u>125,853</u>	<u>653</u>	<u>126,506</u>
At 31 December 2023	<u>129,053</u>	<u>97</u>	<u>129,150</u>

8. Debtors

	2024 £	2023 £
Other debtors	1,351	1,485
Prepayments	<u>8,516</u>	<u>8,924</u>
	<u>9,867</u>	<u>10,409</u>

WAR ON WANT (N.I.) LIMITED t/a SELF HELP AFRICA**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024****9. Cash at bank and in hand**

	2024 £	2023 £
Funds held in banks	<u>4,570</u>	<u>7,695</u>

10. Creditors: Amounts falling due within one year

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

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	<u>32,125</u>	<u>57,625</u>
	<u>57,625</u>	<u>83,125</u>

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	<u>141,909</u>	<u>-</u>	<u>141,909</u>
Total funds at end of year	<u>98,165</u>	<u>18,762</u>	<u>116,927</u>

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

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

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 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.