

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

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

COMPANY NUMBER: NI011322
CHARITY NUMBER: NI102154

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

**REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

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

TRUSTEES AND OTHER INFORMATION

TRUSTEES

Marie Abbott
Tom Kitt
Valerie Sullivan
Theresa Morrissey
Deirdre O'Brien
Rev Samuel Campbell
Carmel Fox (appointed 28th February 2019)
Danielle Mills (resigned 2nd January 2019)

SECRETARY

Malachy Cardiff (resigned 10 April 2020)
Peter McDevitt (appointed 10 April 2020)

COMPANY NUMBER

NI011322

CHARITY NUMBER

NI102154

REGISTERED OFFICE:

41 University Street
Belfast
Northern Ireland
BT7 1FY

AUDITORS

Deloitte Ireland LLP
Chartered Accountants and Statutory Audit Firm
Deloitte & Touche House
Earlsfort Terrace
Dublin 2
Ireland

BANKERS

Ulster Bank
91-93 University Road
Belfast
Northern Ireland
BT7 1NG

SOLICITORS

Crawford & Lockhart
7-11 Linenhall Street
Belfast
Northern Ireland
BT2 8AH

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

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

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

Reference and Administrative Details

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

Principal Office: 41 University Street, Belfast, BT7 1FY

Auditors: Deloitte Ireland LLP, Deloitte & Touche House, 29 Earlsfort Terrace, Dublin 2.

Bankers: Ulster Bank 91/93 University Road, Belfast BT7 1NG

Solicitors: Crawford & Lockhart 7-11 Linenhall Street, Belfast BT2 8AH

Directors and Trustees

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

Trustees

The trustees of the company are:

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

Secretary Peter McDevitt (appointed 10th April 2020)

Management

Head of Northern Ireland: Denny Elliot (appointed 25th March 2019)

Finance & Corporate Services Manager: Glenn Cash

Retail Manager: Gerard Magee

Corporate and Community Fundraiser Leo Donaghy (appointed 9th September 2019)

COVID-19

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

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

Public Benefit

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

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

Public Benefit (continued)

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

We achieve this by:

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

War on Want (NI) Limited t/a Self Help Africa N.I. was established as a legal entity in Northern Ireland in 1976 and its governing document is its Memorandum and Articles of Association (most recently amended in Dec 2017).

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

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

Appointment of Trustees

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

Trustee Induction and Training

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

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

Related Parties

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

Governance and Strategic Management

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

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

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

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

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

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

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

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

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

Governance and Strategic Management (continued)

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

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

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

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

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

Communications

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

Human resources

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

Financial Resources

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

Physical Resources

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

Capturing Organisational Learning and Policy Development

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

Governance

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

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

OBJECTIVES

The objectives of the charity for the reporting period were:

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

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

1. Overseas Sustainable Rural Livelihood Security Programme

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

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

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

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

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

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

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

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

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

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

6. Strengthen and build overall communications ensuring transparency and accountability

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

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

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

7. To optimise income from Retail shop networks and identify new business opportunities

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

8. To ensure effective Compliance with Institutional (IF) & other Funders adhering to relevant due diligence and reporting deadlines within the appropriate timescales of funded Projects in Uganda

- Ensure compliance with the 2019 Irish Aid Civil Society Fund Programme Funding for Teso NE Uganda
- Ensure reporting is of the highest standards, delivered on time and on budget

9. Human and Physical Resources Management

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

10. To ensure greater organisation effectiveness and efficiency through good Governance

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

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

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

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

ACHIEVEMENTS AND PERFORMANCE

Irish Aid Programme

- On 31st July 2019, WOWNI t/a SHA NI completed its one year contract with Irish Aid for the delivery its programme "Strengthening livelihoods, nutrition and climate resilience of smallholder farmers in NE Uganda". Irish Aid regarded this year long contract as a stand-alone one. However, they did grant aid WOWNI/SHA for a further two years of the same programme up to 31st July 2021. This technicality, generated by the Donor, had the knock- on effect of project reporting being necessary by 1st September 2019. This extensive report was satisfactorily completed by the due date and Irish Aid's assessor provided a largely positive report pointing to the busy work programme consistent with the proposal, strongly results focused and informed by the SDG agenda. It cited consistency between the evidence in the statistics and the narrative and welcomed social policy matters being introduced in terms of the Advocacy work e.g. child protection, child brides, underage pregnancy and Domestic Violence. It asked for improvement in foreseeing unintended difficulties and asked for "countervailing candour in future reports".
- Irish Aid issued a fresh two-year contract to continue this project and the work on Year 1 of that contract started on 1st August 2019. By December 2019, it was well established with all KPIs on target despite two of the Partner NGOs showing underperformance in the previous contract and the first six months up to December 2019. A remedial plan was put in place and the Compliance officer met with the NGOs in question as part of the Annual Partnership Review meeting in Teso in August 2019 and there is a plan for the Director and Compliance Officer to again meet both groups in Jan. 2020 during a planned field visit. The team in Soroti is providing the main support for the delivery of the Remedial Plan and are monitoring closely.
- The programme targets 1,554 marginalised rural smallholder direct beneficiaries and 9,324 indirect beneficiaries (household members) in 52 farmers groups in the districts of Amuria, Katakwi, Ngora and Kaberamaido of Teso northeast Uganda. These are areas where returnees settled after years of displacement in camps which left people particularly vulnerable, unable to adapt to erratic weather conditions with little modern agriculture and marketing capacity. Desert Locust invasion (DLs) is a big fear at close of year 2019 as swarms threaten from neighbouring countries. Close monitoring will be essential.

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 2019

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

Youth Unemployed Project

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

Partnership with Queens University Belfast (QUB)

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

Development Education

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

Campaigning and Advocacy

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

Communications and Awareness

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

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

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 2019

Governance, Policy and Strategy

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

FINANCIAL REVIEW

Income

Fundraising

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

Retail

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

Interest

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

Restricted Income Generation

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

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

Expenditure

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

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

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

Investment Powers and Policy

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

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

Reserves Policy

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

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 2019

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

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

FUTURE PLANS

Impact of COVID 19

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

Twinning with Teso North Eastern Uganda

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

1. **Partners in Learning** – Creating a grassroots approach to International Development that links communities actively involved in community development to share experiences and learning towards mutual gain.
2. **Partners in Trade** – Following on from the success of SHA NI relationship with Devenish Nutrition we would like the Twinning Programme to deliver working trading relationships between similar local organisations and SHA NI supported farmers and communities.
3. **Partners in Innovation, Research and Discovery** – To link with Queens University's work in Food Security and Sustainability and our networks in North Eastern Uganda.
4. **Partners in combatting Climate Change** – Thinking globally and acting locally, the Twinning Programme will strive to have mutual benefits involving tree planting campaigns in Africa and here in Northern Ireland

Health and Safety

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

Going concern

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

Political donations

No political donations were made during the financial year 2019.

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 2019**

Post balance sheet events

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

STATEMENT OF DISCLOSURE OF INFORMATION TO THE AUDITORS

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

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

AUDITORS

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

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

By order of the board of trustees:



Tom Kitt

Date: 23rd July 2020

TRUSTEES' RESPONSIBILITIES STATEMENT

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

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the net income or expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
WAR ON WANT (N.I.) LIMITED t/a SELF HELP AFRICA N.I.**

Report on the audit of the financial statements

Opinion

In our opinion the financial statements of War on Want (N.I.) Limited t/a Self Help Africa N.I.:

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

We have audited the financial statements which comprise:

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

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

Basis for opinion

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

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

Conclusions relating to going concern

We are required by ISAs (UK) to report in respect of the following matters where:

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

•
We have nothing to report in respect of these matters.

Other information

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

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WAR ON WANT (N.I.) LIMITED t/a SELF HELP AFRICA N.I.

Other information (Continued)

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

We have nothing to report in respect of these matters.

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
WAR ON WANT (N.I.) LIMITED t/a SELF HELP AFRICA N.I.**

Report on other legal and regulatory requirements

Opinions on other matters prescribed by the Companies Act 2006

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

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

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

Matters on which we are required to report by exception

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

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

We have nothing to report in respect of these matters.

Use of our report

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

..... (Senior statutory auditor)

For and on behalf of Deloitte Ireland LLP

Statutory Auditor

Deloitte & Touche House, 29 Earlsfort Terrace, Dublin 2, D02 AY28, Republic of Ireland

Date:

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

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

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

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

WAR ON WANT (N.I.) LIMITED t/a SELF HELP AFRICA N.I.**BALANCE SHEET
AS AT 31 DECEMBER 2019**

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

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



Tom Kitt
Director

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

1. STATEMENT OF ACCOUNTING POLICIES

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

Basis of preparation of financial statements

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

Going concern

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

Income

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

Expenditure

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

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

Tangible fixed assets and depreciation

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

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

1. STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

Operating leases

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

Pension costs

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

Taxation

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

Employee benefits

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

Fund accounting

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

(i) Restricted funds

Donations received which are designated by the donor for specific purposes. Such purposes are within the overall aim of the organisation.

(ii) Unrestricted funds

Funds which are expendable at the discretion of the company in furtherance of the objects of the charity.

Stock

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

Foreign currencies

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

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

Financial instruments

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

(i) Financial assets and liabilities

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

1. STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

Financial instruments (continued)

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

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

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

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

1c. GOING CONCERN

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

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

1c. GOING CONCERN (continued)

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

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

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

2. INCOMING RESOURCES

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

2. INCOMING RESOURCES (CONTINUED)

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

3. INTEREST RECEIVABLE AND SIMILAR INCOME

	2019 £	2018 £
Bank interest	294	223

4. OTHER INCOME

	2019 £	2018 £
Other income	-	90,000

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

5. RESOURCES EXPENDED

Charitable expenditure by country	Direct programmes		Support costs	2019 Total	2018 Total
	Restricted	Unrestricted			
	£	£	£	£	£
Uganda – Irish Aid					
Morukakise Integrated Development Association	15,431	2,028	-	17,459	18,639
Katakwi Conserve	20,578	2,284	-	22,862	23,751
Olilum Rural Farmers Association	3,607	300	-	3,907	578
Kaberaimaido save the Needy	24,800	2,723	-	27,523	20,396
Eganganaros Build Tomorrow Farmers Group	3,769	310	-	4,079	578
Partner support & capacity building costs	44,568	23,661	-	68,229	35,588
Home salaries/support costs	1,971	31,558	2,606	36,135	45,768
Uganda					
Partner support & capacity building costs	-	39,874	-	39,874	72,894
Monitoring and expenses - HQ	-	3,014	-	3,014	299
Home Based					
HQ overseas support costs	-	-	-	-	2,530
Advocacy programme	-	8,882	-	8,882	16,413
Development education programme	-	15,672	-	15,672	19,254
Travel & subsistence	-	-	-	-	-
Governance costs	-	-	68,565	68,565	76,827
	<u>114,724</u>	<u>130,306</u>	<u>71,171</u>	<u>316,201</u>	<u>333,515</u>
Summary of charitable expenditure					
	£	£	£	£	£
Uganda	114,724	105,752	2,606	223,082	218,491
Home based (HQ overseas support, advocacy & development education programmes)	-	24,554	-	24,554	38,197
Governance costs	-	-	68,565	68,565	76,827
	<u>114,724</u>	<u>130,306</u>	<u>71,171</u>	<u>316,201</u>	<u>333,515</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

5. RESOURCES EXPENDED (CONTINUED)

Summary of unrestricted expenditure on raising funds

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

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

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.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

6. INFORMATION ON TRUSTEES AND EMPLOYEES	2019	2018
	£	£
Staff costs		
Wages and salaries	238,043	270,361
Social security costs`	18,417	19,715
Other pension costs	15,595	15,716
	<u>272,055</u>	<u>305,792</u>

The average number of employees during the financial	2019	2018
	No.	No.
Full time employees	6	7
Part time employees	7	7
	<u>7</u>	<u>7</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 2019 was £145,413 (2018: £166,735) and this relates to 4 personnel (2018: 4 personnel).

7. NET INCOME/(EXPENDITURE)	2019	2018
	£	£
Net income/(expenditure) is stated after charging:		
Depreciation of fixed assets	5,524	5,811
Audit fees	9,238	11,580
	<u>14,762</u>	<u>17,391</u>

8. PENSION COSTS

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

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

9. TANGIBLE FIXED ASSETS

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

10. DEBTORS

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

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

11. CREDITORS: Amounts falling due within one year

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

12. OPERATING LEASE COMMITMENTS

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

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

13. PROVISIONS FOR LIABILITIES

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

14. INCOME AND EXPENDITURE SUMMARY

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

15. MOVEMENT IN FUNDS OF THE CHARITY

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

WAR ON WANT (N.I.) LIMITED t/a SELF HELP AFRICA N.I.**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

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

17. RELATED PARTY DISCLOSURES

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

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

18. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

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

19. COMPANY LIMITED BY GUARANTEE

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

20. SUBSEQUENT EVENTS

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