

**WAR ON WANT (NI) LIMITED**

**REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
30 APRIL 2015**

**Registered Number: NI 11322**

# WAR ON WANT (NI) LIMITED

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# WAR ON WANT (NI) LIMITED

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2015

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The trustees are pleased to present their report together with the financial statements of the charity for the year ended 30 April 2015. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) 2005 "Accounting and Reporting by Charities".

### Reference and Administrative Details

War on Want (NI) Limited is a charity recognised by HM Revenue & Customs (XN 47986A) and is a company limited by guarantee (NI 11322).

Principal Office: 1 Rugby Avenue, Belfast, BT7 1RD

Auditors: Baker Tilly Mooney Moore, 17 Clarendon Road, Clarendon Dock, Belfast, BT1 3BG

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

Solicitors: Crawford and 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 for the reporting period were:

Marie Abbott	(Chairperson)
Valerie Sullivan	(Vice Chairperson)
Danielle Mills	(Honorary Secretary)
Theresa Morrissey	(Honorary Treasurer)
Deirdre O'Brien	
Carole Stewart	(resigned 8 December 2014)
Eileen Connor	
Samuel Campbell	(appointed 8 December 2014)

#### Management

Linda McClelland	(Director)
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## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing Document

War on Want (NI) Limited is a company limited by guarantee, not for profit and not having a share capital, governed by its Memorandum and Articles of Association dated 27<sup>th</sup> May 1976. It is a membership organisation (membership in 2015: 154) and each of the members agrees to contribute £1 in the event of the charity winding up.

War on Want (NI) Limited has, within the reporting period, been registered with the Charity Commission for Northern Ireland: Charity Registration Number: NIC102154.

### Appointment of Trustees

All members are invited to nominate trustees prior to the AGM and to elect trustees at the AGM. 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 Chairman 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.

# WAR ON WANT (NI) LIMITED

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2015

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### Organisation

The board of trustees, which can have between 5 and 25 members, (currently 7 members) governs the charity. The board meets a minimum of 4 times per year and is supported by sub committees covering finance and overseas programme and other specific initiatives. The finance committee, which meets a minimum of 4 times per year, has 4 members, 3 of whom are trustees and 3 of whom are qualified accountants. The overseas programme committee which also meets a minimum of 4 times per year, has 6 members, 3 of whom are trustees. The Office Bearers meet a minimum of 4 times per year. Each of these committees has an agreed Terms of Reference and specific and agreed roles and responsibilities for the committees and its members.

The Director and other management staff are appointed by the trustees to manage the day to day operations of the charity.

### Related Parties

Fighting World Poverty, set up as a sister organisation in Dublin, Ireland in 2005 continued to function during the reporting period and its charitable status, which was granted by the Revenue Commissioners in 2005 (CHY 16244) remains.

### Governance and Strategic Management

War on Want (NI) Limited is implementing its agreed 3 year, 2015 – 2017, strategic plan which has 3 core aims:

- Overseas Rural Livelihood Security Programme
- Home based Global Education
- Home based Advocacy and Campaigning

#### 1. Overseas Rural Livelihood Security Programme

War on Want (NI) Limited operates in 2 countries in sub Saharan Africa, Uganda and Malawi. Our Uganda and Malawi country plans play on our strengths in 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. Home based Global Education

To increase awareness of the causes and effects of poverty and inequality and provide opportunities for the public to demonstrate their support for change. War on Want (NI) Limited, will deliver global education seminars primarily focussing on how international trade systems and the behaviour in parts of the world can affect the poor.

#### 3. Home based Advocacy and Campaigning

For the duration of this strategy War on Want (NI) Limited will continue as an active member of CADA and Dochas and support their lobbying and advocacy strategies.

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

### Communications

During the period of the strategic plan we shall work 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 shall regularly review our internal and external communications to increase the profile and maximise the support of War on Want (NI) Limited.

### Human resources

War on Want (NI) Limited will continue to ensure that our staff and volunteer recruitment, training and development follow best practice and are consistent with the delivery of the core and supporting aims.

# **WAR ON WANT (NI) LIMITED**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2015**

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### **Financial Resources**

The regular review and implementation of the General Fundraising Plan, the Shops Fundraising Plan and the Restricted Fundraising Plan, will ensure a diversified and increased income source. War on Want (NI) Limited will continue to develop, review and implement robust financial control systems 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 our countries of operation are adequate for the wellbeing and effectiveness of staff and volunteers, regular health and safety checks and risk assessments will be carried out in all premises and places of operation. Agreed systems will be 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 will ensure that a systematic approach to capturing learning is developed across the organisation. This increased knowledge will be instrumental in benchmarking, standard setting and in policy development.

### **Governance**

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

### **OBJECTIVES**

The objectives of the charity for the reporting period are:

- To work in partnership with the most vulnerable and disadvantaged communities in Uganda and Malawi to improve the quality of their lives, through participatory and sustainable programmes.
- To increase public awareness of the causes and effects of poverty and the work of War on Want (NI) Limited.
- To challenge the causes of poverty by identifying and providing opportunities for the public to demonstrate their support for change, and by lobbying decision makers.
- 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 increase the number of the most vulnerable War on Want (NI) Limited supports in north east Uganda and south east Malawi.
- To ensure the work place and physical resources are adequate for the well being 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) Limited.
- To review reporting arrangements to ensure compliance with funding partners contractual arrangements.
- To implement the agreed 2015 – 17 organisational strategic plan.

# WAR ON WANT (NI) LIMITED

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2015

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*During the period 1<sup>st</sup> May 2014 – 30<sup>th</sup> April 2015 to realise its objectives the following strategies were employed.*

- Implement year one of the organisational strategic plan.
- Develop and agree country plans and operational objectives for Uganda.
- Develop and agree country plans and operational objectives for Malawi.
- Develop and agree a capacity building plan to increase the sustainability of partner organisations in Uganda and Malawi.
- Work with Coalition of Aid and Development agencies (CADA) and Dochas to identify appropriate issues and develop an agreed campaign/advocacy plan.
- Review overseas and non restricted fundraising staffing and training needs and develop a plan.
- Implement and review the agreed fundraising plan.
- Implement and review the agreed awareness raising plan.
- Develop and agree a Trustee recruitment and training plan.
- Agree and implement internal auditing plans.
- Review Financial Policy and procedures and Uganda and Malawi financial reporting systems.
- Review risk management systems.
- Develop a system to record recommendations from external and internal evaluations to ensure institutional learning and appropriate policy and programmatic development.
- Comply with contractual conditions applying to Irish Aid Civil Society Funding 2014 - 17.
- Comply with contractual conditions applying to DFID Global Poverty Alleviation Funding 2014 – 17.
- Implement and review objectives of fundraising strategy.
- Implement and review objectives of shops fundraising strategy.

*The main areas of activity during the period 1<sup>st</sup> May 2014 – 30<sup>th</sup> April 2015 were:*

- To ensure the implementation of the agreed Uganda in country 3 year fundraising plan the Regional Manager and Uganda Programme Manager and partners received fundraising training in Uganda.
- To ensure robust narrative and financial reporting and monitoring and evaluation the Uganda programme staff received training on financial and narrative reporting and Monitoring and evaluation.
- To ensure that the organisation pays salaries in Uganda which are both internally equitable and externally appropriate a Uganda salary benchmarking exercise was carried out
- An agreement was signed between War on Want (NI) Limited and Malawian NGO Emmanuel International stating that Emmanuel International would act as War on Want (NI) Limited management agent in Malawi. One year initial tri partite agreements were agreed between local Malawi partner NGOs, Emmanuel International and War on Want (NI) Limited outlining specific roles, responsibilities, objectives and activities.
- In Malawi in accordance with our strategic plan we supported 2 NGOs and 1CBO from the Zomba, Balaka and Machinga districts in the southern part of the country.
- The Director performed 4 monitoring and evaluation visits to Malawi and Uganda.
- The Regional Manager performed 3 monitoring and evaluation visits to Malawi and 3 quarterly visits in Uganda to review partner progress.
- In Uganda in accordance with our strategic plan and commitments to funding partners, Irish Aid through it Civil Society Fund and DFID through its Global Poverty Alleviation Fund, War on Want (NI) Limited continued working in the Teso region of north east Uganda. The organisation increased the numbers of supported partners from six in the previous year to nine in the reporting period Three were Non Government Organisations (NGO) partners, five were smaller Community Based Organisations (CBO) and one an Enterprise Based Rural Training Centre to give capacity building support to farmers groups. Tri-partite agreements were developed and signed between all partners, Government of Uganda and War on Want (NI) Limited highlighting each party's specific roles and responsibilities.
- A baseline survey to ascertain the livelihood and economic status of beneficiary groups supported by War on Want (NI) Limited through funding from DFID was completed in Teso Uganda.
- A baseline survey to ascertain the livelihood and economic status of beneficiary groups supported by War on Want (NI) Limited through funding from Irish Aid was completed in Teso Uganda.
- Baseline surveys were carried out in Malawi to establish beneficiary groups livelihood and economic status were carried out.
- In reaction to the severe flooding in Malawi affecting our beneficiaries, War on Want (NI) Limited developed and implemented a flood response plan.

# WAR ON WANT (NI) LIMITED

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2015

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- An end line survey to ascertain the improvement in the levels of livelihood security and income was completed post 2011 – 14 intervention which was funded by Irish Aid.
- A report on the first 9 months July 2014 – April 2015 of the DFID funded project was developed and submitted to the funder.
- Preparations were made to facilitate the Irish Aid Monitoring and evaluation visit of our projects in Uganda to take place in May 2015.
- An overseas partner and staff capacity building plan was developed and applied in both Uganda and Malawi.
- As part of Coalition of Development Agencies in Northern (CADA) War on Want (NI) Limited supported the Northern Ireland All Party Group on International Development (APGID) and Office of the First Minister and Deputy First minister to develop a Northern Ireland International Development strategy.
- As a member of Dochas War on Want (NI) Limited was an active participant in its advocacy and campaigning strategies.
- Internal audits were carried out in 2 War on Want (NI) Limited retail outlets in Northern Ireland.
- Profitability levels of War on Want (NI) Limited network of shops were monitored quarterly.
- General Fundraising profitability levels were monitored quarterly.
- Organisational policies were reviewed.

### ACHIEVEMENTS AND PERFORMANCE

*In the period 1<sup>st</sup> May 2014 – 30<sup>th</sup> April 2015 the following were achieved:-*

#### Overseas Programmes

- Through War on Want (NI) Limited's support of 12 partner agencies in Uganda and Malawi representing the poorest and most vulnerable people, 5,776 people benefited directly and 23,885 indirectly through the livelihood security climate change mitigation, income generating and advocacy projects.
- First 9 months of DFID funded project under its Global Poverty Action Fund community Partnership programme July 2014 – June 2017 in Teso North east Uganda which will improve the lives of 2,177 conflict affected vulnerable people was successfully implemented.
- First 5 months of Irish Aid funded project under its Civil Society programme December 2014 to November 2017 Agriculture, Income Generation and Environmental Protection project in Teso north east Uganda which will benefit 18,380 vulnerable people was implemented.
- Final 7 months of Irish Aid funded project December 2011 - November 2014 livelihood security and income generating project benefitting 12,012 vulnerable people was completed and evaluated.
- Final 3 months of Lloyds/ TSB Foundation funded Livelihood security project in Malawi was completed.
- To help ensure the Uganda and Malawi partners' sustainability, training on the following subjects were conducted: farming as a business, advocacy and campaigning, organisational assessment and development, post harvest handling, value addition, conservation agriculture, irrigation farming, livestock management, Project monitoring and evaluation and business management.
- To enhance the implementation and management of the partners individual projects in both Uganda and Malawi appropriate training on agriculture, environmental protection and management, climate smart conservation agriculture, livestock management and irrigation and financial management and monitoring and evaluation were given.
- Advocacy and campaigning objectives were implemented resulting in the establishment of 12 partner advocacy groups covering 12 sub counties in Teso northeast Uganda 31 dialogue meetings were held resulting in 11 wetland areas being demarcated, 3 task force teams established: to curb deforestation, ensure equitable terms on farmgate sales of measurements and to ensure existing bye-laws on loitering animals are being enforced.
- Due to the support from War on Want (NI) Limited and the consequent improvement in partners capacity, profile and project management skills, 6 partner agencies Uganda and Malawi received funding and support from other NGO's and GOU funding schemes.
- 136 beneficiaries and their families benefited from a Malawi flood response plan.
- Health and Safety policy and procedures were reviewed in Uganda and Malawi.
- Human Resources policy and procedures were reviewed in Uganda and Malawi to ensure compliance with respective countries labour laws.

# WAR ON WANT (NI) LIMITED

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2015

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### Development Education and Awareness Raising

- War on Want (NI) Limited made presentations on its work and global issues affecting its work to 150 secondary school students.
- War on Want (NI) Limited awareness raising Newsletters, Annual Reports and other materials were distributed to approximately 4,000 people. War on Want (NI) Limited continues to develop its digital communications and increase the quality and quantity of its content. Facebook communications reached, at its peak, 1,700 individuals with an average post reach of 237. Website content has been regularly updated and maintained.
- To support staff and volunteers understanding of international development issues and the work of War on Want (NI) Limited, presentations on the organisation's work were made to approximately 150 people.
- Coverage on the activities of War on Want (NI) Limited, at home and overseas, featured in print media across Northern Ireland with press releases issued to 29 province-wide and regional publications.

### Campaigning and Advocacy

- War on Want (NI) Limited, as an executive member of CADA, worked with both the Northern Ireland Assembly All Party Group APGID on International Development and the Office of the First and Deputy First Minister OFMDFM on International Development. CADA is established as the international development sector representative to the APGID. CADA worked with APGID and NI-Co to deliver the Annual Ceremony of Awards to acknowledge the general public's outstanding contribution to international development. CADA worked with OFMDFM ministers and advisors to progress the inclusion of International Development in the developing International Relations strategy.
- As a member of Dochas, War on Want (NI) Limited adhered to the Dochas Code of Conduct on Images and Messages and delivered training to overseas staff and partners and was active in its campaigning and advocacy objectives and implementation of its Strategic plan.

### Governance, Policy and Strategy

- May 2015 - April 2016 operational objectives to achieve the core and supporting aims of the 2014 – 17 strategic plan were agreed by the trustees.
- The achievement of the agreed operational objectives for the year 2014 – 15 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.
- To ensure appropriate policy and procedures are in place the trustees reviewed and agreed the following War on Want (NI) Limited policy and procedures: Anti-Bribery, Reserves and Procurement policies for home, overseas and by partners and the Shops Financial Manual.
- The trustees reviewed the end line external evaluation of the 2011 – 14 Uganda Irish Aid funded project and agreed the management response.
- The trustees reviewed 2 base line evaluations conducted in Uganda and one conducted in Malawi.
- Risk assessments were carried out in all of War on Want (NI) Limited retail outlets and overseas offices and prior to all awareness raising and fundraising events.
- War on Want (NI) Limited continues to comply with the Dochas Codes of Corporate Governance and code of Conduct on the Use of Images and Messages.
- The trustees agreed a template to allow collection and analysis of internal and external evaluations to allow appropriate decision making and policy and programmatic development.
- The Trustees of War on Want (NI) Limited met 5 times in the reporting period.
- The Finance Committee comprising of 4 members 3 of whom are trustees, met 5 times.
- The Programme committee comprising of 5 members, 3 of whom are trustees, met 4 times.
- Organisational risk register which will be updated and monitored twice annually was developed and agreed by trustees.
- The trustees reviewed unrestricted income including retail income quarterly and made recommendations as to the sustainability of retail outlets. As a result of this, one shop was closed and one member of the retail staff was made redundant.



# WAR ON WANT (NI) LIMITED

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2015

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### Unrestricted Income Generation

#### Fundraising

Gross fundraising income increased considerably from £37,000 in the previous year to £82,000 in the current year.

#### Retail

There was a decrease of £77,000 in gross retail income from £507,000 in the previous year to £430,000 in the current year.

#### Restricted Income Generation

There was an increase of £50,000 in restricted grant income from £179,000 to £229,000 for the year.

#### Interest

Just over £2,000 income was derived from investments: a similar figure as the previous year.

### FINANCIAL REVIEW

#### Income

The total income for the period was just under £744,000 an increase of just over £18,000 from the previous year.

As in previous years and due to the commitment of the teams of dedicated volunteers, the major source of funding continued to be the sale of second hand goods in our shops, representing just over £430,000, a decrease of £77,000 from the previous year.

The second major source of funding was in grants received, which amounted to just under £230,000. Irish Aid gave Euro equivalent of £117,465 the first year of a 3 year funding for our Uganda programme. DFID gave £112,371 the first year of a 3 year funding for our Uganda programme.

There was an increase in fundraising income from £37,286 to £81,685.

Income from investments was just over £2,000, a similar figure as the previous year.

#### Expenditure

The total expenditure for the period was just over £774,000 an increase of just over £40,000 from the previous year.

The expenditure on charitable activities was just under £413,000 an increase of just under £77,000 on the previous year.

The cost of generating voluntary income was just over £40,000 a £6,707 decrease on the previous year, whilst the governance costs for the organisation were just under £47,000 a £1,000 reduction on the previous year.

Restricted expenditure - £63,307 grants for projects in Uganda is carried over to the incoming year.

Unrestricted expenditure –After unrestricted charitable expenditure of £143,346 there was a surplus of just over £9,000. The trustees will rigorously monitor expenditure in the forthcoming year.

#### 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.

# **WAR ON WANT (NI) LIMITED**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2015**

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### **Reserves Policy**

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

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

The trustees reviewed the reserves policy during the reporting period and believe the charity has a sufficient level of reserves to operate for the foreseeable future.

### **PLANS FOR FUTURE PERIOD**

During the period May 2015 to April 2016 War on Want (NI) Limited aims to achieve the following:

- Develop a Uganda strategic plan.
- Develop a Malawi strategic plan.
- Implement the current Irish Aid funded project in northeast Uganda and submit reports as per contractual arrangements.
- Implement DFID funded project in northeast Uganda and submit report as per contractual arrangements
- Submit funding applications to appropriate funders for work in Malawi and Uganda.
- Director to perform 3 monitoring and evaluation visits to Malawi and Uganda programmes.
- Regional Manager to perform quarterly Monitoring and evaluation visits to Uganda and Malawi programmes and partners.
- Deliver agreed overseas partners capacity building plan and ensure that overseas staff have the training and resources to deliver the plan.
- Facilitate Irish Aid monitoring visit to Uganda and submit a management response to subsequent report and recommendations.
- Submit funding applications to appropriate funders for home based Global Education work.
- Develop and implement a Trade Issues global education programme for delivery within the formal education sector.
- Develop and implement a global education programme for delivery to War on Want (NI) Limited staff and volunteers.
- Implement and monitor agreed unrestricted income strategy and ensure sufficient staff are in place to carry it out
- Review individual shops profitability.
- Implement agreed restricted income strategy.
- Review and update Risk mitigation strategy and risk management systems.
- Review Reserves Policy.
- Review Value for Money plan.
- Conduct internal audits within our shops network.
- Conduct internal audits of Uganda and Malawi fields.
- Implement the agreed Trustee Recruitment, Training and succession planning.
- Develop and implement senior management succession plan.

### **TRUSTEES' RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS**

The trustees are responsible for preparing the Annual 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 United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

# WAR ON WANT (NI) LIMITED

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2015

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The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

Each of the Trustees confirms that, so far as they are aware, there is no relevant audit information of which the auditors are unaware. Each Trustee has taken all the steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

### Auditors

The auditors, Baker Tilly Mooney Moore, have indicated their willingness to continue in office, and a resolution concerning their re-appointment 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:



Marie Abbott  
Chairperson

Date: 5th October 2015

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WAR ON WANT (NI) LIMITED**

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We have audited the financial statements of War on Want (NI) Limited for the year ended 30 April 2015 on pages twelve to twenty two. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the 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 company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of trustees and auditors**

As explained more fully in the Statement of Trustees' Responsibilities set out on page two, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 April 2015 and of its incoming resources and resources expended for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
WAR ON WANT (NI) LIMITED**

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**Matters on which we are required to report by exception**

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

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

*Joanne Small*

Joanne Small (Senior Statutory Auditor)  
for and on behalf of Baker Tilly Mooney Moore  
Statutory Auditors  
17 Clarendon Road  
Clarendon Dock  
Belfast  
Co. Antrim  
BT1 3BG

Date: *15th October 2015*

# WAR ON WANT (NI) LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2015

		Unrestricted	Restricted	2015 Total	2014 Total
	Notes	£	£	£	£
<b>Incoming Resources</b>					
<b>Incoming resources from generated funds</b>					
<i>Voluntary Income</i>					
Donations and grants	2	81,685	229,836	311,521	216,058
<i>Activities for generating funds</i>					
Proceeds from shop sales		430,002	-	430,002	507,266
Investment Income		2,054	-	2,054	2,078
<b>Total Incoming Resources</b>		<u>513,741</u>	<u>229,836</u>	<u>743,577</u>	<u>725,402</u>
<b>Resources Expended</b>					
<b>Costs of generating funds</b>					
Costs of generating voluntary income		40,059	-	40,059	46,766
Fundraising trading: cost of goods sold and other costs		274,486	-	274,486	303,303
<b>Charitable Activities</b>	3	143,346	269,423	412,769	335,955
<b>Governance costs</b>	3	46,753	-	46,753	48,004
<b>Total Resources Expended</b>		<u>504,644</u>	<u>269,423</u>	<u>774,067</u>	<u>734,028</u>
<b>Net Incoming/(Outgoing) Resources for the Year</b>		9,097	(39,587)	(30,490)	(8,626)
<b>Transfers between funds</b>		-	-	-	-
<b>Unrealised Gains/(Losses) on Investment Assets</b>		2,861	-	2,861	3,323
<b>Realised Gain on disposal of tangible fixed assets</b>		-	-	-	-
<b>Balances brought forward 1 May 2014</b>		<u>256,402</u>	<u>102,894</u>	<u>359,296</u>	<u>364,599</u>
<b>Balances carried forward 30 April 2015</b>		<u>268,360</u>	<u>63,307</u>	<u>331,667</u>	<u>359,296</u>

There are no recognised gains or losses other than those shown above. All incoming resources and resources expended derive from continuing operations.

The income and expenditure summary as required to be disclosed by the Companies Act 2006 is included at note 12.

The notes form part of these financial statements

# WAR ON WANT (NI) LIMITED

## BALANCE SHEET AS AT 30 APRIL 2015

	Notes	2015	2014
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	8	218,778	216,904
Investments	9	48,847	44,364
		<u>267,625</u>	<u>261,268</u>
<b>CURRENT ASSETS</b>			
Stock		428	443
Debtors	10	55,945	12,083
Cash at bank and in hand		152,726	226,224
		<u>209,099</u>	<u>238,750</u>
<b>CREDITORS: amounts falling due within one year</b>	11	<u>(15,773)</u>	<u>(11,438)</u>
<b>NET CURRENT ASSETS</b>		<u>193,326</u>	<u>227,312</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>460,951</u>	<u>488,580</u>
<b>PROVISION FOR LIABILITIES</b>		<u>(14,284)</u>	<u>(14,284)</u>
<b>NET ASSETS</b>		<u>446,667</u>	<u>474,296</u>
<b>FUNDS</b>			
Designated Fund		115,000	115,000
Restricted Fund		63,307	102,894
Unrestricted Fund		268,360	256,402
		<u>446,667</u>	<u>474,296</u>
<b>TOTAL FUNDS</b>	13	<u>446,667</u>	<u>474,296</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were authorised for issue by the board of directors on 5<sup>th</sup> October 2015 and signed on its behalf by:

  
.....  
Ms Theresa Morrissey

The notes form part of these financial statements

# WAR ON WANT (NI) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2015

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### 1. STATEMENT OF ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention, as modified by the inclusion of investments at market value. They have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" and applicable accounting standards.

The following is a summary of the significant accounting policies adopted by the charitable company in the preparation of the financial statements.

#### **Cash flow**

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1: "Cash flow statements".

#### **Income**

Income comprises of amounts received and receivable during the year, excluding value added tax.

#### **Depreciation of tangible fixed assets**

Depreciation is calculated to write off the cost of fixed assets over their useful lives as follows:

Office Equipment	25% per annum
Motor Vehicles	25% per annum

No depreciation is charged on property.

The building from which the charity operates was a gift to the charity in the 1960s. This building was professionally valued by Spread Commercial & Residential Property Agency on 20 August 2003 at £115,000.

This valuation has been adopted as the historical cost under the transitional provisions of Financial Reporting Standard 15.

#### **Where zero depreciation of freehold buildings is appropriate.**

Freehold buildings are depreciated to write down the cost less estimated residual value over their remaining useful life by equal annual instalments. Where buildings are maintained to such a standard that their residual value is not less than their cost or valuation, no depreciation is charged as it is not material.

#### **Investments**

In accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities", investments have been included in the Balance Sheet at market value.

#### **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.

#### **Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

- Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- Charitable expenditure comprises the costs of supporting small scale community initiatives in the poorest countries in the world and development education, advocacy and campaigning activities at home.
- Support costs represent expenditure incurred centrally and have been allocated on a basis designed to reflect the use of resources.
- Governance costs are the costs associated with the governance arrangements of the charity and are primarily associated with constitutional and statutory requirements. The charity's expenditure on governance costs ensures that the organisation complies with legislation and best practice.



# WAR ON WANT (NI) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2015

### 1. STATEMENT OF ACCOUNTING POLICIES CONTINUED

#### 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.

### 2. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
<b>Donations and Grants</b>				
Gift Aid	2,339	-	2,339	1,469
Donations, Grants and General Subscriptions	79,346	229,836	309,182	214,589
	<u>81,685</u>	<u>229,836</u>	<u>311,521</u>	<u>216,058</u>
			<b>2015</b>	<b>2014</b>
			£	£
<b>Donations and Grants (Restricted Funds):-</b>				
Irish Aid Block Grant			117,465	166,400
The Lloyds TSB Foundation For Northern Ireland			-	6,640
Disability Action			-	5,732
Department for International Development			112,371	-
			<u>229,836</u>	<u>178,772</u>

# WAR ON WANT (NI) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2015

### 3. RESOURCES EXPENDED

Charitable expenditure by country	Direct Programmes		Support Costs	2015 Total	2014 Total
	Restricted	Unrestricted			
	£	£	£	£	£
<b><u>Uganda – Irish Aid</u></b>					
Orungo Youth	3,941	1,689	-	5,630	46,765
Soroti Rural Development Agency	15,394	6,597	-	21,991	39,265
Atamito Widows & Orphans Group	525	225	-	750	6,330
Dakabela Rural Women Development Association	8,567	3,671	-	12,238	10,093
Epikosi Ican Farmers Group	1,054	452	-	1,506	-
Morukakise Integrated Development Association	6,661	2,855	-	9,516	3,272
Usuk Women & Youth Group	690	296	-	986	6,702
SORUDA	12,307	5,275	-	17,582	-
Wera Development Agency	12,083	5,178	-	17,261	-
Partner support and Capacity building costs	76,949	19,155	-	96,104	121,447
Home salaries/support costs	9,600	3,207	1,084	13,891	9,005
<b><u>Uganda - DFID</u></b>					
Abariela Community Development Organisation	16,661	129	-	16,790	-
Acamutu People Living HIV/AIDS	23,012	129	-	23,141	-
Dakabela Rural Women Development Association	23,066	469	-	23,535	-
Ojama Ageing Farmers Group	11,046	129	-	11,175	-
Opepa Community Development Organisation	8,720	129	-	8,849	-
Partner support and Capacity building costs	35,534	12,296	-	47,830	-
<b><u>Malawi</u></b>					
Chinasi	-	5,871	-	5,871	-
Caring Together Initiative	-	-	-	-	9,870
Youth Impact	2,613	3,191	-	5,804	9,927
Mphanje	-	6,407	-	6,407	1,700
Partner support and Capacity building costs	1,000	22,346	-	23,346	23,811
Home salaries/support costs	-	11,847	1,084	12,931	9,005
Travel & subsistence	-	-	-	-	-
<b><u>Home Based</u></b>					
HQ overseas support costs	-	1,673	241	1,914	2,001
Advocacy programme	-	11,504	-	11,504	11,375
Development Education programme	-	16,049	-	16,049	25,217
Travel & subsistence	-	168	-	168	170
	269,423	140,937	2,409	412,769	335,955

# WAR ON WANT (NI) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2015

### 3. RESOURCES EXPENDED CONTINUED

	Direct Programmes		Support	2015	2014
	Restricted	Unrestricted	Costs	Total	Total
Summary of charitable expenditure	£	£	£	£	£
Uganda	265,810	61,881	1,084	328,775	242,879
Malawi	3,613	49,662	1,084	54,359	54,313
Home Based (HQ Overseas support, Advocacy and Development Education programmes)	-	29,394	241	29,635	38,763
	<u>269,423</u>	<u>140,937</u>	<u>2,409</u>	<u>412,769</u>	<u>335,955</u>

# WAR ON WANT (NI) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2015

### 3. RESOURCES EXPENDED CONTINUED

	Income generation	Fundraising trading	Charitable activities	Governance	Total 2015	Total 2014
	£	£	£	£	£	£
<b>Support costs allocated to activities</b>						
<b>2015</b>						
Wages and Salaries	34,609	9,431	-	36,176	80,216	86,017
Staff Training	75	189	38	75	377	288
Insurance	1,481	3,704	741	1,481	7,407	7,585
Heat & Light	313	782	156	313	1,564	2,010
Repairs and Renewals	527	1,317	263	527	2,634	2,369
Stationery, Printing, Advertising Promotions	1,080	2,699	539	1,080	5,398	5,339
Telephone	329	822	164	329	1,644	1,876
Legal fees	-	-	-	-	-	-
Foreign Exchange Variance	(126)	(316)	(64)	(126)	(632)	571
Recruitment costs	-	-	-	-	-	-
Consultancy	-	-	-	-	-	-
Audit Fees	-	-	-	5,760	5,760	5,640
Bank Charges	129	322	65	129	645	-
Miscellaneous Expenses	468	1,171	235	468	2,342	2,401
Depreciation	111	278	56	111	556	759
Computer Costs	430	1,074	214	430	2,148	1,515
Travel	-	-	-	-	-	193
	39,426	21,473	2,407	46,753	110,059	116,563

# WAR ON WANT (NI) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2015

### 4. NET INCOMING/(OUTGOING) RESOURCES

Net Incoming/(Outgoing) Resources is stated:	2015 £	2014 £
After charging/(crediting):		
Depreciation of fixed assets	556	759
Audit fees	<u>5,760</u>	<u>5,640</u>

### 5. INTEREST RECEIVABLE AND SIMILAR INCOME

	2015 £	2014 £
Bank Interest	432	638
Dividends	<u>1,622</u>	<u>1,440</u>
	<u>2,054</u>	<u>2,078</u>

### 6. INFORMATION ON TRUSTEES AND EMPLOYEES

	2015 £	2014 £
<b>Staff costs</b>		
Wages and Salaries	210,408	235,156
Social security costs	12,610	18,468
Other pension costs	<u>8,051</u>	<u>12,266</u>
	<u>231,069</u>	<u>265,890</u>
	<b>2015 No.</b>	<b>2014 No.</b>

The average number of employees during the year was made up as follows:

Full time employees	6	7
Part time employees	<u>6</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.

### 7. PENSION COSTS

#### Money Purchase (defined contribution) scheme

The company operates both a money purchase (defined contribution) and a stakeholder 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 £8,051 (2014: £12,266).

# WAR ON WANT (NI) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2015

### 8. TANGIBLE FIXED ASSETS

	Freehold Land & Buildings £	Fixtures & Fittings	Motor Vehicles £    £	Total
<b>Cost or valuation:</b>				
At 1 May 2014	221,485	88,051	-	309,536
Additions	-	2,430	-	2,430
Disposals	-	-	-	-
At 30 April 2015	<u>221,485</u>	<u>90,481</u>	-	<u>311,966</u>
<b>Depreciation:</b>				
At 1 May 2014	6,000	86,632	-	92,632
Charge for period	-	556	-	556
Estimated on Disposal	-	-	-	-
At 30 April 2015	<u>6,000</u>	<u>87,188</u>	-	<u>93,188</u>
<b>Net book value:</b>				
At 30 April 2015	<u>215,485</u>	<u>3,293</u>	-	<u>218,778</u>
At 30 April 2014	<u>215,485</u>	<u>1,419</u>	-	<u>216,904</u>

### 9. INVESTMENTS

	2015 £	2014 £
Market Value at 1 May 2014	44,364	39,601
Additions	1,622	1,440
Unrealised (Loss)/Gain	2,861	3,323
Market Value at 30 April 2015	<u>48,847</u>	<u>44,364</u>
Cost at 30 April 2015	<u>33,277</u>	<u>31,655</u>

### 10. DEBTORS

	2015 £	2014 £
Other debtors	<u>55,945</u>	<u>12,083</u>

### 11. CREDITORS: amounts falling due within one year

	2015 £	2014 £
Bank balance	13,278	8,735
Committed charitable expenditure	-	-
Sundry creditors and accrued expenses	2,495	2,703
Taxation and social security	-	-
	<u>15,773</u>	<u>11,438</u>

# WAR ON WANT (NI) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2015

### 12. INCOME AND EXPENDITURE SUMMARY

	2015	2014
	£	£
<b>Gross Income</b>	<u>743,577</u>	<u>725,402</u>
<b>Resources Expended</b>		
Cost of generating voluntary income	40,060	46,766
Costs of goods sold & other costs	274,487	303,303
Charitable activities	412,768	335,955
Governance costs	46,752	48,004
	<u>774,067</u>	<u>734,028</u>
Net Incoming/(Outgoing) Resources	(30,490)	(8,626)
Unrealised gain/(loss) on investment assets	2,861	3,323
Realised gain on asset disposal	-	-
<b>Total Recognised Surplus/(Deficit) for the year</b>	<u>(27,629)</u>	<u>(5,303)</u>

The above reflects the Income and Expenditure account as required by the Companies Act 2006 as opposed to that required under the Statement of Recommended Practice as detailed on page 12.

Total income comprises £513,741 for unrestricted funds and £229,836 for restricted funds. A detailed analysis of income is provided in the Statement of Financial Activities.

Detailed analyses of the expenditure are provided in the Statement of Financial Activities and note 3.

The Income and Expenditure Summary is derived from the Statement of Financial Activities on page 12 which together with the notes to the accounts on pages 14 – 22 provides full information on the movements during the year on all funds of the charity.

### 13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds £	Unrestricted Funds £	Designated Funds £	Total £
At 1 May 2014	102,894	256,402	115,000	474,296
Net movement for the year	<u>(39,587)</u>	<u>11,958</u>	<u>-</u>	<u>(27,629)</u>
At 30 April 2015	<u>63,307</u>	<u>268,360</u>	<u>115,000</u>	<u>446,667</u>

The designated fund represents the estimated current value of the property at Rugby Avenue, Belfast which was donated in the 1960s.

# WAR ON WANT (NI) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2015

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### 14. RELATED PARTY DISCLOSURES

War on Want (NI) Limited has founded a charitable trust in the Republic of Ireland known as “Fighting World Poverty”.

### 15. GIFT IN KIND

In March 2010 the charity received a gift of shares in Marlwood PLC, a company listed on the Cayman Stock exchange. This gift was subject to an orderly market agreement whereby War on Want (NI) Limited undertook that it would not dispose of any of the said shares until after 16<sup>th</sup> September 2010. Given the difficulties in obtaining a valuation for the shares, the incoming resources will be recognised in the accounting period in which the gift is sold.



## WAR ON WANT (N.I.) LIMITED

### SUMMARY OF SHOP INCOME AND EXPENDITURE FOR THE YEAR ENDED 30 APRIL 2015

	Sales	Total Expenses	Surplus / (Deficit) for Year
	£	£	£
Botanic Avenue	36,368	33,472	2,896
Lisburn	42,420	2,370	40,050
Dunmurry	20,739	2,625	18,114
Antrim Road	25,526	18,037	7,489
Holywood	28,007	23,692	4,315
Coleraine	20,938	8,753	12,185
Bangor	24,517	9,732	14,785
Cregagh Road	44,192	23,897	20,295
Ballynahinch	58,593	12,616	45,977
Andersonstown	47,487	27,276	20,211
Downpatrick	15,439	5,011	10,428
Banbridge	26,962	14,488	12,474
Ballyhackamore	24,115	12,839	11,276
Omagh	14,699	19,979	(5,280)
	<u>430,002</u>	<u>214,787</u>	<u>215,215</u>
<b>Less Other Expenses</b>			
Purchases		1,456	
Membership Fees		-	
Recruitment Costs		-	
Salaries		32,679	
Van & Travel Expenses		2,605	
Training			
Support Costs		21,472	
Sundries		-	
Legal fees		-	
Bank Charges		<u>1,487</u>	<u>59,699</u>
Net proceeds from Shop Sales			<u>155,516</u>