

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

Report and financial statements
for the financial year ended
31 December 2018

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 2018**

| CONTENTS | PAGE |
|--------------------------------------|-------------|
| TRUSTEES AND OTHER INFORMATION | 2 |
| REPORT OF THE TRUSTEES | 3 – 12 |
| TRUSTEES' RESPONSIBILITIES STATEMENT | 13 |
| INDEPENDENT AUDITORS' REPORT | 14 – 16 |
| STATEMENT OF FINANCIAL ACTIVITIES | 17 |
| BALANCE SHEET | 18 |
| STATEMENT OF CASH FLOWS | 19 |
| NOTES TO THE FINANCIAL STATEMENTS | 20 – 30 |

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

TRUSTEES AND OTHER INFORMATION

TRUSTEES

Marie Abbott
Valerie Sullivan
Theresa Morrissey
Deirdre O'Brien
Rev Samuel Campbell
Tom Kitt (appointed 9 May 2018)
Danielle Mills (resigned 2 Jan 2019)
Carmel Fox (appointed 28 February 2019)

SECRETARY

Danielle Mills (resigned 9 May 2018)
Malachy Cardiff (appointed 9 May 2018)

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 2018

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2018. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and 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

Marie Abbott
Valerie Sullivan
Theresa Morrissey
Deirdre O'Brien
Rev Samuel Campbell
Tom Kitt (appointed 9 May 2018)
Danielle Mills (resigned 2 Jan 2019)
Carmel Fox (appointed 28 February 2019)

Secretary

Danielle Mills (resigned 9 May 2018)
Malachy Cardiff (appointed 9 May 2018)

Management

Executive Director: Siobhan Hanley (resigned 31st January 2019)
Head of Northern Ireland: Denny Elliot (appointed 25th March 2019)
Finance & Corporate Services Manager: Glenn Cash
Retail Manager: Gerard Magee
Snr Fundraising Executive: Frankie McClure (appointed 23rd Apr 2018, resigned 29th Mar 2019)

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 2018 they have continued to meet the Public Benefit requirement by the provision of programmes and activities as noted in detail within this trustees report.

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.

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

Public Benefit (continued)

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 4 times per year and met 4 times in 2018. 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 2018**

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, therefore it will be closed in 2019.

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 organisations 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 a 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 organisations 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.

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.

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 2018 to realise its objectives the following strategies were employed.

1. Overseas Sustainable Rural Livelihood Security Programme

- Develop, implement, and evaluate the Programme Plan for Uganda
- Implement Year 1 of Irish Aid Civil Society funding from August 2018 and comply with its contractual conditions
- 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 seek the support of 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
- Ensure compliance to codes of governance and use of images/messages as member of Dochas and ensure all staff are trained

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 of CADA AGM, meetings and engagement in the CADA Operational Plan
- As a member of CADA feed into the All Party Group in International Development

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

- Ensure effective management of the organisation's finances
- 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

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

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

- Implement a new fundraising plan for NI from June 2018
- Raise £35,000 from Trusts and Foundations seeking new opportunities
- 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

6. Strengthen and build overall communications ensuring transparency and accountability

- Develop and improve internal communications and review regularly
- 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

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

- To raise a net income of £180,000 by 31st December 2018
- 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

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 2018 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 that WOWNI meets its legal and financial contractual obligations
- Ensure the organisation has the governance structure, systems and skills needed
- Ensure the organisation has sufficient resources to achieve its aims
- Ensure the organisation delivers Value for Money

ACHIEVEMENTS AND PERFORMANCE

Overseas programmes

- 2018 was the first year in which War on Want (NI) Limited t/a Self Help Africa N.I. did not have ongoing programme funding due to a delay in funding with the Civil Society Fund. War on Want (NI) Limited t/a Self Help Africa N.I. delivered a new programme funding application to Irish Aid in January 2018 with the decision confirmed in May 2018 and funding provided in July 2018.
- War on Want (NI) Limited t/a Self Help Africa N.I. applied to over ten other funding streams in 2017 to secure funding for 2018 but due to increased competition and decreasing funding levels, we were unsuccessful and have yet to hear from some of the bids made to African based funds. The merger with the Gorta Group will provide much increased opportunity for funding and increased resources to complete applications for funding.
- Since August 2018 War on Want (NI) Limited t/a Self Help Africa N.I. has begun implementation of the project "Strengthening Livelihoods, Nutrition and Climate Resilience of smallholder farmers in NE Uganda".

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Overseas programmes (continued)

- The new three Year project will target 1,554 marginalised rural smallholder direct beneficiaries and 9,324 indirect beneficiaries (household members) 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.
- War on Want NI t/a Self Help Africa N.I. (WOWNI) will work with three NGOs and two CBOs. NGOs are implementing partners representing vulnerable target farmer groups and CBOs act as implementing partners but are also direct beneficiaries which WOWNI has found to increase engagement and ownership of the project as they directly benefit from it. The NGOs were selected as they represent a large number of target beneficiaries and have structures in place that, with WOWNI capacity building, can deliver the project. The CBOs were selected as a result of need and WOWNI has extensive experience in building the capacity of CBOs to implement projects successfully and strengthen their organisation.
- The Director and Compliance Officer completed successful overseas trips to Uganda in February and September 2018.
- The organisation reviewed its approach to mitigation against Climate Change and sought expertise from other organisations to learn from their approach. WOWNI continues to gather this information to change our approach to management of Climate Change so that it builds increased resilience of poor rural farmers to overcome the challenges it brings. This is an ongoing necessity in the face of Climate Change.
- WOWNI continues to implement Value for Money using guidelines from BOND.
- Health and safety policy and procedures were reviewed in Uganda as were Risk Registers of partners.
- Integration where appropriate was completed, following the merger in December 2017 with the Gorta Group, providing access to more expertise and knowledge in the areas of: monitoring, evaluation and learning, marketing and enterprise, and nutrition.

Development Education and Awareness Raising

- 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.
- War on Want (NI) Limited t/a Self Help Africa N.I. awareness raising included Newsletters, Annual Reports and other materials which were distributed to volunteers and supporters.

Campaigning and Advocacy

- War on Want (NI) Limited t/a Self Help Africa N.I., as an executive member of CADA, contributed to the Queens Film Festival development activity and planning for One World Week 2019.
- As a member of Dochas, War on Want (NI) Limited t/a Self Help Africa N.I. adhered to the Dochas Code of Conduct on Images and Messages and was active in its campaigning and advocacy objectives.

Communications and Awareness

- War on Want (NI) Limited t/a Self Help Africa N.I. launched the merger with the Gorta Group and in adopting a trading name as Self Help Africa NI, through a launch event at Belfast City Hall in March 2018, with the Belfast Lord Mayor in attendance and Claire Hanna MLA (SDLP) also a keynote speaker. The event was attended by over 100 supporters, staff and volunteers.
- A new ambassador was recruited, Rob Herring, a rugby international who plays with Ulster Rugby, to help build awareness, profile and engagement in NI.
- War on Want (NI) Limited t/a Self Help Africa N.I. employed the services of a freelance PR agent one day a month. She reports monthly on impact with total impact by end of November 2018 at over 49 pieces of media coverages across print, broadcast and online media with a total brand reach of 1,546,355.
- UTV Life provided television coverage for a fundraising event which was broadcast in November on UTV.

Governance, Policy and Strategy

- 2018'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.

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Governance, Policy and Strategy (continued)

- Risk assessments were carried out in War on Want (NI) Limited t/a Self Help Africa N.I. retail outlets and 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 Codes 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 four times in the reporting period.
- The trustees reviewed the unrestricted income fundraising plan. Fundraising staffing increased during the year with the recruitment of a Senior Fundraising Executive and part time Fundraising Administrator who commenced in May and September respectively.

Unrestricted Income Generation

Fundraising

General fundraising activity raised gross income of just under £78,000, an increase of over £67,000 on the previous period. War on Want (NI) Limited t/a Self Help Africa N.I. has struggled in this area over a number of years, and a new strategy will be implemented in 2019 to address these challenges, with increased integration where appropriate with other fundraising teams and resources in the Gorta Group.

Retail

Retail operations continued to perform well in 2018 with gross retail income of just over £429,000 being earned (Period to 31 December 2017 just over £308,000). A new Retail strategy which aims to increase income in NI to £509,000 by end of 2021, was approved by the Board in NI in September 2018 and is currently being implemented.

Restricted Income Generation

There was an increase of £115,000 in restricted grant income from £17,000 to £132,000 for the year.

Interest

Just over £223 income was derived from investments: slightly more than the previous period £172.

FINANCIAL REVIEW

Income

The total income for the year was just under £730,000 an increase of just under £371,000 from the previous eight month period (£359,000). This included £90,000 of income in the form of a donation from Self Help Africa.

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 £429,000 (Period to 31 December 2017 £308,000), an increase of £121,000 from the previous period.

The second major source of funding was in grants received, which amounted to £132,122 (Period to 31 December 2017 £17,280). Irish Aid Civil Society gave Euro equivalent of £127,847 for our Uganda programme. Electric Aid gave £4,275 of funding to our Uganda programme.

There was a significant increase in unrestricted fundraising income from £10,808 to £77,930 in 2018. Income from investments was £223, up from £172 in the previous period.

Expenditure

The total expenditure for the year was just under £735,000 an increase of just over £295,000 from the previous eight month period. The expenditure on raising funds was just over £401,000 (Period to 31 Dec 2017 £215,000), an increase of just over £186,000 on the previous period. Investment in Fundraising staff/activity and brand repositioning costs contributed to the increase.

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

Expenditure (continued)

Restricted expenditure was just over £72,000 for the year (Period to 31 Dec 2017 £90,000). £59,923 grants for projects in Uganda is carried forward to the forthcoming year.

Unrestricted expenditure – After unrestricted charitable expenditure of £261,316 (Period to 31 December 2017 £134,557) there was a deficit of just over £65,000 for the year. The trustees will rigorously monitor expenditure in the forthcoming year, however, note that there are unrestricted reserves carried forward of £183,927.

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.

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.

PLANS FOR FUTURE PERIOD

War on Want (NI) Limited t/a Self Help Africa N.I. will implement the Irish Aid Civil Society Fund project funding through 2018, and will complete the required reports both narrative and financial on schedule as per the signed MOU and contract with Irish Aid. War on Want (NI) Limited t/a Self Help Africa N.I. will also seek additional funding from Irish Aid's Civil Society Fund for Year 2 and Year 3 of the existing project.

War on Want (NI) Limited's (t/a Self Help Africa N.I.) key focus will be on building the number of and level of funding for additional projects in Teso NE Uganda focusing on strengthening the capacity of civil society in Teso and local organisations to implement the projects as our project partners. The staff in Teso will also seek to add additional value within the Gorta Group as they apply their knowledge, skills and expertise to other areas of work within the Gorta Group.

War on Want (NI) Limited t/a Self Help Africa N.I. will also focus on building its unrestricted funding through public and retail fundraising in NI. The organisation will work closely with new colleagues within the Gorta Group's other fundraising departments and offices, to maximise value and achieve value for money in delivering fundraising initiatives and in use of fundraising resources.

War on Want (NI) Limited t/a Self Help Africa N.I. will seek to continue to build the profile of the organisation across NI through a continued focus on identifying and seeking opportunities for PR and Media partnership and support. Media trips will be an area for development in 2019 to help build engagement and visibility, but also understanding of the work of the organisation in Africa.

Implementing the new Retail Strategy will be a key area of work, to strengthen the current retail operation in NI and improve net sales and overall income performance. Ensuring a new volunteer recruitment plan will also be a key element of the new strategy. Developing new opportunities for retail online and mobile retail units will also be an area of focus. Ensuring integration with the retail operations of the Gorta Group will help identify areas of opportunity and also to ensure value for money.

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

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 trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern in preparing their annual financial statements.

Political donations

No political donations were made during the financial year (2017 - £nil).

Post balance sheet events

No significant events have taken place since the year end that would result in adjustment of the financial statements or inclusion of a note thereto.

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:

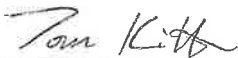
- there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

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: 5th June 2019.

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 2018 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.

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.

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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.

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.

Margarita Martin

Margarita Martin FCA (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: *5 June 2019*

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 2018**

| | Notes | Unrestricted Year ended 2018 £ | Restrict ed Year ended 2018 £ | Total Funds Year ended 2018 £ | Unrestricted Period from 01/05/2017 to 31/12/2017 £ | Restricted Period from 01/05/2017 to 31/12/2017 £ | Total Funds from 01/05/2017 to 31/12/2017 £ |
|---|-------|---|--|--|---|--|---|
| INCOME FROM | | | | | | | |
| Donations and grants | 2 | 77,930 | 132,122 | 210,052 | 10,808 | 17,280 | 28,088 |
| Proceeds from shop sales | | 429,262 | - | 429,262 | 308,245 | - | 308,245 |
| Investment income | 5 | 223 | - | 223 | 172 | - | 172 |
| Other income | 7 | 90,000 | - | 90,000 | 22,433 | - | 22,433 |
| Total | | 597,415 | 132,122 | 729,537 | 341,658 | 17,280 | 358,938 |
| EXPENDITURE ON | | | | | | | |
| Raising funds | 3 | 401,291 | - | 401,291 | 215,047 | - | 215,047 |
| Charitable activities | 3 | 261,316 | 72,199 | 333,515 | 134,557 | 90,009 | 224,566 |
| Total | | 662,607 | 72,199 | 734,806 | 349,604 | 90,009 | 439,613 |
| Net (expenditure) /income | | | | | | | |
| | 4 | (65,192) | 59,923 | (5,269) | (7,946) | (72,729) | (80,675) |
| Transfer from designated funds | | - | - | - | 115,000 | - | 115,000 |
| Transfer between funds | | - | - | - | 748 | (748) | - |
| Net movement on funds | 15 | (65,192) | 59,923 | (5,269) | 107,802 | (73,477) | 34,325 |
| RECONCILIATION OF FUNDS: | | | | | | | |
| Funds at the beginning of the reporting period | 15 | 249,119 | - | 249,119 | 141,317 | 73,477 | 214,794 |
| Funds at the end of the reporting period | 15 | 183,927 | 59,923 | 243,850 | 249,119 | - | 249,119 |

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 2018**

| | Notes | 31/12/2018 £ | 31/12/2017 £ |
|---|-------|-----------------|-----------------|
| FIXED ASSETS | | | |
| Tangible assets | 9 | 154,541 | 151,259 |
| CURRENT ASSETS | | | |
| Debtors | 10 | 74,251 | 27,849 |
| Cash at bank and in hand | | 44,663 | 107,644 |
| | | 118,914 | 135,493 |
| CREDITORS: Amounts falling due within one year | 11 | (19,241) | (27,269) |
| NET CURRENT ASSETS | | 99,673 | 108,224 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 254,214 | 259,483 |
| PROVISION FOR LIABILITIES | 13 | (10,364) | (10,364) |
| NET ASSETS | | 243,850 | 249,119 |
| FUNDS | | | |
| Restricted fund | 15 | 59,923 | - |
| Unrestricted fund | 15 | 183,927 | 249,119 |
| TOTAL FUNDS | | 243,850 | 249,119 |

The financial statements were authorised for issue by the board of directors on 5th June 2019 and signed on its behalf by:



Mr 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 2018**

| | <i>Notes</i> | Year ended 31/12/2018 £ | Period from 01/05/2017 to 31/12/2017 £ |
|---|--------------|--|---|
| Cash flows from charitable activities | | | |
| Net cash used by charitable activities | 16 | (54,111) | (89,170) |
| Cash flows from investing activities | | | |
| Proceeds from sale of tangible fixed assets | | - | 130,779 |
| Purchase of tangible fixed assets | | (9,093) | - |
| Proceeds from sale of investments | | - | (1,992) |
| Interest received | | 223 | 172 |
| Net cash (used in)/generated by investing activities | | (8,870) | 128,959 |
| Increase/(decrease) in cash and cash equivalents | | (62,981) | 39,789 |
| Cash and cash equivalents at the beginning of the reporting year | | 107,644 | 67,855 |
| Cash and cash equivalents at the end of the reporting year | | 44,663 | 107,644 |
| Reconciliation to cash at bank and in hand: | | | |
| Cash and cash equivalents at end of financial year | | 44,663 | 107,644 |

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

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 on pages 3 to 12. 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, 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.

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 are 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 2018**

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 2018

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.

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.

2. INCOMING RESOURCES

| | Unrestricted Year ended 2018 £ | Restricted Year ended 2018 £ | Total Funds Year ended 2018 £ | Unrestricted Period from 01/05/2017 to 31/12/2017 £ | Restricted Period from 01/05/2017 to 31/12/2017 £ | Total Funds from 01/05/2017 to 31/12/2017 £ |
|--|---|--|--|---|--|---|
| Donations and grants | | | | | | |
| Gift Aid | 767 | - | 767 | 845 | - | 845 |
| Donations, grants and general subscriptions | 77,163 | 132,122 | 209,285 | 9,963 | 17,280 | 27,243 |
| | 77,930 | 132,122 | 210,052 | 10,808 | 17,280 | 28,088 |

Donations and grants (restricted funds)

| | Year ended 31/12/2018 £ | Period from 01/05/2017 to 31/12/2017 £ |
|--|-------------------------------|---|
| Irish Aid | 127,847 | - |
| Department for International Development | - | 10,825 |
| Electric Aid | 4,275 | 6,455 |
| | 132,122 | 17,280 |

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

3. RESOURCES EXPENDED

| Charitable expenditure by country | Direct programmes | | Support costs | Year ended 31/12/2018 Total | Period from |
|---|-------------------|----------------|---------------|-----------------------------|--------------------------------|
| | Restricted | Unrestricted | | | 01/05/2017 to 31/12/2017 Total |
| | £ | £ | £ | £ | £ |
| <u>Uganda – Irish Aid</u> | | | | | |
| Soroti Rural Development Agency | - | - | - | - | 15,056 |
| Dakabela Rural Women Development Association | - | - | - | - | 4,724 |
| Epikosi Ican Farmers Group | - | - | - | - | 637 |
| Morukakise Integrated Development Association | 14,656 | 3,983 | - | 18,639 | 3,409 |
| Wera Development Agency | - | - | - | - | 5,248 |
| Katakwi Conserve | 18,515 | 5,236 | - | 23,751 | 2,500 |
| Olilum Rural Farmers Association | 428 | 150 | - | 578 | - |
| Kaberaimaido save the Needy | 16,077 | 4,319 | - | 20,396 | - |
| Eganganaros Build Tomorrow Farmers Group | 428 | 150 | - | 578 | - |
| Partner support & capacity building costs | 22,095 | 13,493 | - | 35,588 | 88,031 |
| Home salaries/support costs | - | 42,966 | 2,802 | 45,768 | 31,435 |
| <u>Uganda</u> | | | | | |
| Partner support & capacity building costs | - | 72,894 | - | 72,894 | 12,329 |
| Monitoring and expenses - HQ | - | 299 | - | 299 | - |
| <u>Home Based</u> | | | | | |
| HQ overseas support costs | - | - | 2,530 | 2,530 | 2,696 |
| Advocacy programme | - | 16,413 | - | 16,413 | 7,538 |
| Development education programme | - | 19,254 | - | 19,254 | 10,421 |
| Travel & subsistence | - | - | - | - | 569 |
| Governance costs | - | - | 76,827 | 76,827 | 39,973 |
| | <u>72,199</u> | <u>179,157</u> | <u>82,159</u> | <u>333,515</u> | <u>224,566</u> |

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

3. RESOURCES EXPENDED (CONTINUED)

| Summary of charitable expenditure | Direct programmes | | Support costs | Year ended 31/12/2018 Total | Period from |
|---|-------------------|----------------|---------------|-----------------------------|--------------------------------|
| | Restricted | Unrestricted | | | 01/05/2017 to 31/12/2017 Total |
| | £ | £ | £ | £ | £ |
| Uganda | 72,199 | 143,490 | 2,802 | 218,491 | 163,369 |
| Home based (HQ overseas support, advocacy & development education programmes) | - | 35,667 | 2,530 | 38,197 | 21,224 |
| Governance costs | - | - | 76,827 | 76,827 | 39,973 |
| | <u>72,199</u> | <u>179,157</u> | <u>82,159</u> | <u>333,515</u> | <u>224,566</u> |

Summary of unrestricted expenditure on raising funds

| | Year ended 31/12/2018 | Period from 01/05/2017 to 31/12/2017 |
|--|-----------------------|--------------------------------------|
| | £ | £ |
| Direct shop expenditure | 212,117 | 132,223 |
| Indirect shop expenditure | 73,567 | 34,583 |
| Shop support costs allocation | 41,216 | 18,222 |
| Income generation support costs allocation | 74,391 | 30,019 |
| | <u>401,291</u> | <u>215,047</u> |

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

3. RESOURCES EXPENDED (CONTINUED)

| | Income generation £ | Fund raising trading £ | Charitable activities £ | Governance £ | Year ended 31/12/2018 £ | Period from 01/05/2017 to 31/12/2017 £ |
|--|------------------------|---------------------------|----------------------------|-----------------|-------------------------------|--|
| Support costs allocated to activities | | | | | | |
| 2018 | | | | | | |
| Wages & salaries | 44,531 | 10,566 | - | 35,728 | 90,825 | 48,141 |
| Staff training | 370 | 925 | 185 | 370 | 1,850 | 1,871 |
| Insurance | 1,503 | 3,757 | 751 | 1,503 | 7,514 | 4,813 |
| Heat & light | (17) | (43) | (9) | (17) | (86) | 241 |
| Repairs and renewals | 321 | 803 | 161 | 321 | 1,606 | 964 |
| Stationery, printing, | 1,162 | 2,906 | 581 | 1,162 | 5,811 | 2,936 |
| Advertising promotions | - | - | - | - | - | 3,859 |
| Telephone | 1,150 | 2,875 | 575 | 1,150 | 5,750 | 3,590 |
| Legal fees | - | - | - | - | - | 475 |
| Fundraising activity | 17,778 | - | - | - | 17,778 | 3,125 |
| Audit fees | - | - | - | 11,580 | 11,580 | 6,720 |
| Brand repositioning | 5,061 | 12,652 | 2,530 | 5,061 | 25,304 | - |
| Bank charges | 132 | 330 | 66 | 132 | 660 | 416 |
| Miscellaneous expenses | 385 | 963 | 193 | 385 | 1,926 | 1,700 |
| Depreciation | 1,162 | 2,905 | 582 | 1,162 | 5,811 | 3,194 |
| Computer costs | 660 | 1,649 | 330 | 660 | 3,299 | 884 |
| Office rent | - | - | - | 15,439 | 15,439 | 7,200 |
| Car parking spaces | - | - | - | 1,979 | 1,979 | 495 |
| PR consultancy | 384 | 960 | 192 | 384 | 1,920 | - |
| Website design costs | - | - | - | - | - | 3,900 |
| Prior year adjustment | (191) | (32) | (805) | (172) | (1,200) | - |
| | <u>74,391</u> | <u>41,216</u> | <u>5,332</u> | <u>76,827</u> | <u>197,766</u> | <u>90,665</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.

4. NET (EXPENDITURE)/INCOME

| | Year ended 31/12/2018 £ | Period from 01/05/2017 to 31/12/2017 £ |
|--|-------------------------------|---|
| Net (expenditure)/income is stated: after charging: | | |
| Depreciation of fixed assets | 5,811 | 3,195 |
| Audit fees | 11,580 | 6,720 |

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 2018**

| 5. INTEREST RECEIVABLE AND SIMILAR INCOME | Year ended 31/12/2018 £ | Period from 01/05/2017 to 31/12/2017 £ |
|--|--|---|
| Bank interest | 223 | 172 |

| 6. INFORMATION ON TRUSTEES AND EMPLOYEES | Year ended 31/12/2018 £ | Period from 01/05/2017 to 31/12/2017 £ |
|---|--|---|
| Staff costs | | |
| Wages and salaries | 270,361 | 151,349 |
| Social security costs | 19,715 | 10,618 |
| Other pension costs | 15,716 | 8,739 |
| | 305,792 | 170,769 |

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

| | Year ended 31/12/2018 No. | Period from 01/05/2017 to 31/12/2017 No. |
|---------------------|--|---|
| Full time employees | 7 | 6 |
| Part time employees | 7 | 5 |

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 2018 was £166,735 (period from 1 May 2017 to 31 December 2017: £82,254) and this relates to 4 personnel (2017: 4 personnel).

| 7. OTHER INCOME | Year ended 31/12/2018 £ | Period from 01/05/2017 to 31/12/2017 £ |
|------------------------------------|--|---|
| Gain on disposal of tangible asset | - | 22,433 |
| Other income | 90,000 | - |
| | 90,000 | 22,433 |

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

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 £15,716 (2017: £8,739).

9. TANGIBLE FIXED ASSETS

| | Freehold land & buildings £ | Fixtures & fittings £ | Total £ |
|----------------------------|-----------------------------------|-----------------------------|----------------|
| Cost or valuation: | | | |
| At 1 January 2018 | 160,001 | 22,614 | 182,615 |
| Additions | - | 9,093 | 9,093 |
| At 31 December 2018 | 160,001 | 31,707 | 191,708 |
| Depreciation: | | | |
| At 1 January 2018 | 11,748 | 19,608 | 31,356 |
| Charge for year | 3,200 | 2,611 | 5,811 |
| At 31 December 2018 | 14,948 | 22,219 | 37,167 |
| Carrying amount: | | | |
| At 31 December 2018 | 145,053 | 9,488 | 154,541 |
| At 31 December 2017 | 148,253 | 3,006 | 151,259 |

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 2018**

| 10. DEBTORS | 31/12/2018 | 31/12/2017 |
|-----------------------------------|-------------------|-------------------|
| | £ | £ |
| Amount due from group undertaking | 57,641 | - |
| Other debtors | 3,771 | 1,533 |
| Prepayments | 12,839 | 26,316 |
| | 74,251 | 27,849 |

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 | 31/12/2018 | 31/12/2017 |
|---|-------------------|-------------------|
| | £ | £ |
| Sundry creditors | 92 | 4,887 |
| Accrued expenses | 19,149 | 22,382 |
| | 19,241 | 27,269 |

12. OPERATING LEASE COMMITMENTS

At 31 December 2018 the company had total future minimum commitments under non-cancellable operating leases as follows:

| | 31/12/2018 | 31/12/2017 |
|----------------------------|-------------------|-------------------|
| | £ | £ |
| Within one year | 77,039 | 40,000 |
| Between one and five years | 75,070 | 36,469 |
| In more than five years | 105,615 | 63,250 |
| | 257,724 | 139,719 |

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 2018 the amount payable was £10,364 (31/12/2017: £10,364).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

14. INCOME AND EXPENDITURE SUMMARY

| | Year ended 31/12/2018 £ | Period from 01/05/2017 to 31/12/2017 £ |
|-------------------------------------|-------------------------------|---|
| Gross income | 729,537 | 358,938 |
| Resources expended | | |
| Cost of generating voluntary income | 74,391 | 30,019 |
| Costs of goods sold & other costs | 326,900 | 185,028 |
| Charitable activities | 256,688 | 184,593 |
| Governance costs | 76,827 | 39,973 |
| | 734,806 | 439,613 |
| Net (expenditure) | (5,269) | (80,675) |

15. MOVEMENT IN FUNDS OF THE CHARITY

| | Restricted Funds £ | Unrestricted Funds £ | Total £ |
|----------------------------|--------------------------|----------------------------|----------------|
| At 1 December 2018 | - | 249,119 | 249,119 |
| Net income/(expenditure) | 59,923 | (65,192) | (5,269) |
| At 31 December 2018 | 59,923 | 183,927 | 243,850 |

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 2018**

| 16. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO CASH FLOWS FROM CHARITABLE ACTIVITIES | Year ended 31/12/2018 £ | Period from 01/05/2017 to 31/12/2017 £ |
|--|--|---|
| NET (EXPENDITURE)/INCOME (as per the Statement of Financial Activities) | (5,269) | (80,675) |
| <i>Adjustments for:</i> | | |
| Depreciation charges | 5,811 | 3,194 |
| Gain on disposal of tangible asset | - | (23,062) |
| Bank interest | (223) | (172) |
| Increase in stocks | - | 55 |
| (Increase)/decrease in debtors | (46,402) | 471 |
| (Decrease)/increase in creditors | (8,028) | 11,019 |
| Net cash provided by/(used in) charitable activities | (54,111) | (89,170) |

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 year or preceding period 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 2019. 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 2018. 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

No events have occurred since the balance sheet date that require adjustment or disclosure.