

# TOOLS FOR SELF RELIANCE (MILTON KEYNES)

England & Wales · Charity number 1017363

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">02779982</a>
Registered	1993-02-17
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Website	<a href="http://www.tfsr-mk.org.uk">www.tfsr-mk.org.uk</a>

## Activities

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**Objects:** TO RELIEVE POVERTY AMONGST THE PEOPLE OF THE UNDERDEVELOPED AREAS OF THE WORLD BY THE PROVISION OF HAND AND OTHER TOOLS AND EQUIPMENT AND TO ADVANCE THE EDUCATION AND TRAINING OF ADULTS WITH SPECIAL NEEDS AS A RESULT OF LEARNING DISABILITIES OR MENTAL HANDICAP BY FACILITATING AND ENCOURAGING THEIR ACTIVE INVOLVEMENT IN THE WORK.

**Activities:** To provide a safe and caring environment where volunteers, including those with Learning Disabilities, can refurbish donated old tools transforming them into working tool-kits for onward distribution to local groups & developing countries. Our comprehensive tool kits help support and empower Artisan and Women's groups contributing to their community's self-reliance.

## Classification

- **How:** Provides Services
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Economic/community Development/employment
- **Who:** People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** IN PRACTICE UNDERDEVELOPED AREAS OF THE WORLD  
BUCKS,BEDS,NORTHANTS, AND HERTS
- Milton Keynes

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£21,240	£19,699	-	-
2024-03-31	£12,632	£10,588	-	-
2023-03-31	£10,936	£12,094	-	-
2022-03-31	£60,006	£34,783	-	-
2021-03-31	£32,294	£29,260	-	-

## Trustees

Name	Role	Appointed
JOHN EVAN MOFFOOT	Chair	2015-06-18
DAVID GEORGE PEDDIE		2013-01-02
JUDY ELSMORE		2014-10-01
PETER RICHARD WILLIAMS		2011-11-16
Paulina Ickinger		2023-11-23
Robert John Williams		2017-05-25

**TOOLS FOR SELF RELIANCE (MILTON KEYNES)**

England & Wales - Charity number 1017363

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# Accounts

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**TOOLS FOR SELF RELIANCE (MILTON KEYNES)  
(A Company Limited by Guarantee)**

**TRUSTEES ANNUAL REPORT & ACCOUNTS  
FOR THE YEAR TO  
31 MARCH 2022**

**Registered Company Number: 02779982  
Registered Charity Number: 1017363**

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## A Message from our Chair

The financial year 2021-22 started in difficult circumstances for Tools for Self-Reliance and our charity partner Camphill Milton Keynes Communities.

In the early months of the year, the Workshop was still being used by the residents of Appleyard House as their safe space during the Covid-19 Pandemic. Michael Waddell had left as Workshop Manager at Christmas 2020 and a new appointment was proving difficult to make.

Thanks to continued assistance from Camphill Milton Keynes Communities, the Workshop was reopened in the summer of 2021 with Luke Wiseman acting as Manager, well supported by Mary Norfolk-Whittaker. We were then fortunate to make the appointment of Adam Beesley as Workshop Manager, and he joined us in October 2021.

Adam's appointment is an example of our closer working partnership with Camphill Milton Keynes Communities. Camphill employed Adam's predecessor and now are Adam's employer. As a result, a new Partnership Agreement was drawn up and became effective from April this year, under which Camphill no longer pays the Workshop Manager's salary through a grant to Tools, but meets the cost directly with no need for a recharge.

Adam has brought much improvement to the Workshop. He has tidied up the reception and working areas; moved the office into the Workshop, created more room for service users; added clear identifying symbols to the outside doors and introduced upcycling. Upcycling means making new things from old. He has specialised in guitars so far, and has made several new instruments from old pieces of wood and metal. There is scope for further upcycling initiatives in the future.

As a result, we now turn nothing away. We will accept sewing machines, gardening tools, machines, and so on, and we will either refurbish them, upcycle them, auction them off, or, in as few cases as possible, send them for scrap. We make every effort to find the right solution for the tools and equipment that is brought in. This is a very green and sustainable approach, of which we are rightly proud.

When we talk about sorting tools and equipment into auctionable items or scrap, we must mention the invaluable work that Bob Williams, one of our trustees has done over the years. Interrupted for a while by Covid, Bob was back visiting the Workshop as soon as possible to help to sort out the tools which had come in while people used the Pandemic's downtime to sort out their sheds and garages. As a result of this work, and despite the Pandemic, we were able to raise £3,512 through sales and auctions during the year. Thank you, Bob.

Our reluctance to let anything go to scrap has led us to a new relationship with a charity called Workaid, which is happy to take the gardening equipment and tools from us and find a new home for them.

During the year, we discovered that the Northampton branch of the national charity did not reopen after Covid. That means that our catchment area is now much wider, and we will seek to make contact with Northampton's previous benefactors to make it clear that the work continues and that we will be happy to receive tools for refurbishing from their previous contacts.

During the year, we benefitted from a generous legacy from a lady who used to live near the Pennyland site. In her will she left money to several national charities and to our charity, in the sum of £28,506. We are grateful to her estate, and we have set that money aside to pay for some equipment in the new Workshop when it is built.

Speaking of which we are really looking forward to the redevelopment of the Willen site and the construction of a new multi-function workshop areas, with a part of it dedicated to Tools for Self-Reliance. We already know the size of the space to be provided and we have started to plan the best layout and use of the Workshop area. It will be several years before the space is available to us, but we wanted to make sure that our needs were met in the design right from the start.

Earlier in the report, I mentioned the valuable work that Mary did particularly when we were without a permanent Workshop Manager. Mary continued to demonstrate her immense contribution, and this undoubtedly helped Adam to get his feet under the table quickly. Sadly, her work with the Charity was suddenly interrupted by illness which required several months away from the Workshop. We are delighted

that Mary is now well enough to return to work and we wish her continued good health and thank her for her dedication to Tools.

As always, I am grateful to my colleagues on the Board of Trustees, all of whom put in much more effort to support the Charity than I am able to do. I am pleased that all of the retiring members of the Board are willing to continue in membership.

Our total income for the year amounted to £60,006, largely as a result of the legacy, and our expenditure totalled £34,783, giving us a surplus in the year of £25,223, and a balance at 31 March of £57,889.

John Moffoot  
Chair

## Reference and Administrative Details

Incorporated	In England on 15 January 1993
Company Registration Number	02779982 (England & Wales)
Charity Registration Number	1017363 (England)
Directors / Trustees	J Moffoot (Chair) J Elsmore J Montgomery D Moore D Peddie P Williams RJ Williams
Secretary	
Project Manager	A Beesley
Registered Office	Michael's Akyre Sterling Close Pennyland Milton Keynes MK15 8AN
Bankers	CAF Bank Limited Kings Hill West Malling Kent ME19 4TA
Independent Examiner	Mrs A Trotter Greenways Wood Lane Aspley Guise Bedfordshire MK17 8ES

## Objectives and Activities

### **Objects**

*"To relieve poverty amongst the people of the underdeveloped areas of the world by the provision of hand and other tools and equipment and to advance the education and training of adults with special needs as a result of learning disabilities or mental handicap by facilitating and encouraging their active involvement in the work."*

Tools for Self Reliance (Milton Keynes) [TFSR (MK)] was established in 1989 through a partnership between two independent and distinct charities:

Tools for Self Reliance Ltd (TFSR) and Camphill Milton Keynes Communities Ltd (CMKC).

TFSR provides tools and training to artisans in developing countries. CMKC is a supported living community for adults with learning difficulties (Residents).

A small workshop was established to refurbish hand tools and ran entirely on voluntary effort until 1993 when it became both a Registered Company and a Registered Charity. The same year a full-time worker was appointed to co-ordinate its work. Continuous training provides our staff and volunteers with the necessary skills enabling each and every one to contribute, no matter what level of ability they have.

### **Activities**

In pursuit of our objects the charity undertakes the following activities;

1. To provide a workshop where adults with learning difficulties and local volunteers can work together refurbishing donated old tools. The workshop comprises a full-time Manager & small team who support volunteers in the refurbishment process. As part of this process, participants receive training in basic woodworking and metalwork skills in a sheltered and therapeutic environment.

#### Benefit Achieved

In the year ended 31 March, over 25 volunteers came to our Workshop each week, almost all of whom had learning difficulties as well as, in several instances, a physical disability. While with us they were able to learn new skills refurbishing tools and gaining practical experience of working as part of our team. We accommodate anyone who can safely participate in our activities.

In addition, there is a team of over 8 weekly evening volunteers from the wider community who also renovate tools, focusing on tasks not suited to day volunteers.

2. To collect and receive unwanted hand tools and refurbish them, returning the tools to a working condition. To involve the wider community, where possible, individuals and local organisations such as schools, Churches and Rotary Clubs.

#### Benefit Achieved

We provide donors with a responsible way to dispose of their unwanted tools, some of which have been in the family for many years and as a result have sentimental attachment. By doing this they can participate in a project that benefits disadvantaged people in developing countries and here in the UK.

3. To donate kits of refurbished tools to community and co-operative groups, mainly in Africa, in response to specific requests which come to us from the national Tools for Self Reliance and occasionally individual local and international projects.

#### Benefit Achieved

During the year the TFSR UK distribution hub re-opened from lockdown and we have shipped a small number of finished kits for onward shipment to beneficiaries.

When setting objectives, Trustees acknowledge that the charity is a Public Benefit Entity and give due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011 guidance on public benefit.

## Achievements and Performance

The charity in pursuit of its objects continues to provide support of adults with learning disabilities by providing a facility where they can be supported to socialise and gain work experience in a therapeutic workshop. This provision is provided to both existing CMKC residents and extended to several eligible local service users from all backgrounds. In parallel the charity's donations of refurbished tool kits provide individuals and groups with the equipment to develop their community in developing countries.

For over twenty years we have operated a workshop where volunteers, most of whom have a learning disability, have learnt new skills refurbishing hand tools which are then made up into kits that are sent to help disadvantaged people mainly in Africa. TFSR (MK) has now supplied 771 kits comprising approximately 52,000 tools to recipients in sixteen different countries.

### **The TFSR Workshop at CMKC**

CMKC provides TFSR (MK) with workshop facilities, free of charge, in its main workshop building on the Pennyland estate. The workshop area of 90 sq.m is mainly occupied by workbenches together with storage for work in progress tools. Our stock system enables us to offer a wide choice of work to everyone in the workshop consistent with their abilities and aspirations and also enables us to respond to requests for kits more rapidly. A former garage provides storage of old tools awaiting refurbishment, a small office the balance of our facility.

### **Workshop Overview including the impact of Covid**

During the year over 30 different people from the Milton Keynes and surrounding area have freely given their time and effort to refurbish tools in our workshop for between one and five sessions per week. Of these, half come from CMKC, the remainder from the wider local community. Our workshop is open Monday to Friday each week. All volunteers receive training and guidance that enable them to work as part of a team, refurbishing tools to a standard of which we are all proud. The tools provide recipients with service for many years.

Usually, each Thursday evening, several local volunteers make use of the workshop facility to run a refurbishment session. This group undertakes more of the specialist refurbishment tasks. In addition, several Rotary and Lions groups have spent an evening in our workshop refurbishing tools and learning more about our activities.

The shadow of Covid impacted workshop operations part of the year as lock down restrictions continued then eased. During that period the day-to-day operations continued in various forms as CMKC volunteers were able to attend the workshop as it was part of the wider CMKC community, external volunteers and visitors restricted. We are thankful that this period is behind us.

The Trustees extend their sincere thanks to all the volunteers who have given their time freely to the charity and ultimately to its beneficiaries.

## Financial Review

The activities for the year of report have generated a surplus of £25,223 which exceeded Trustees' expectations due to an unexpected large legacy toward the end of the year. The impact of Covid had no material effect on the charity.

The following notes cross-refer to the Statement of Financial Activities (SoFA) and Balance Sheet (BS).

### **Income**

Major funding for the year has been received from the Camphill Milton Keynes Communities, the balance comprising donations from Rotary groups, Churches, individuals and the sale of scrap/surplus tools. The surplus for the year was generated by the receipt of a £28,500 legacy, Trustees grateful for this unexpected gift.

### **Expenditure**

The general level of expenditure has been maintained at a similar level to previous years after considering the full year effect of the workshop manager cost.

### **Balance Sheet**

There was no significant movement in the Balance Sheet to highlight other than the effect of the result on working capital and reserves. Capital expenditure was nil during the year, depreciation is shown within note 10.

### **Financial Reserves & Going Concern**

The declared policy of the Board is to seek to hold the equivalent of one year's expenditure in unrestricted reserve to ensure a measure of continuity and allow the project to continue without immediate financial support. At March 2022 unrestricted reserves stand at just over 20 months expenditure. It is the intention of Trustees to maintain this policy, a review of reserves to be undertaken during 2022-23.

At year end the charity held reserves of just over £58,000 and Trustees have no uncertainty as to the charity's ability to continue as a going concern.

### **Key Risks and uncertainties**

The Board has assessed the major risks to which TFSR (MK) is exposed and is satisfied that systems are in place to mitigate exposure to these risks. A detailed assessment has been made of the potential risks to which the residents, co-workers and staff may be exposed to in the workshop and suitable policies and procedures to minimise these risks have been put in place. These are reviewed regularly by Trustees.

TFSR (MK) will in the forthcoming year formalise a Risk Register identifying various risks set against control and mitigation procedures. These cover key areas such as Charity Law, Governance, Operations, Health and Safety, Finance and Reputation and are reviewed and agreed annually by Trustees. This was planned for 2021-22 but will be concluded 2022-23.

### **Future Direction and Objectives**

The current activities of the charity will continue as is, in pursuit of our objectives. Trustees are agreed in focussing on increasing income year on year via the sale of surplus tools and donations.

## **Structure, Governance & Management**

### **Structure**

TFSR (MK) is a private company limited by guarantee and has no share capital. Membership comprises current and former volunteers, staff & trustees. The extent of their liability as members of the company on a winding up is limited to a maximum of £1 each. TFSR (MK) is also registered as a charity with the Charities Commission.

### **Governance**

TFSR (MK) is governed by its Memorandum and Articles of Association, the current document being adopted by members in December 1992. Control is exercised by the Board of Trustees consisting of individuals who have an interest in the charity's objectives, be it as a volunteer and/or the charity ethos.

The Board maintains an open recruitment policy and will consider appropriate and eligible applicants recommended by trustees, volunteers or management. New Trustees will undergo a selection/induction process providing insight into the role, charity ethos, finance, operations, residents, volunteers and staff. This will typically involve attendance at a Trustees meeting, interview, desktop research, shadowing management and involvement in support/workshop operations.

The Board may co-opt new members between Annual General Meetings, their appointment being confirmed by the members at the next Annual General Meeting. One third of members are required to retire by rotation each Annual General meeting and may offer themselves for re-election.

The Board meets quarterly to review and progress charity business. The Workshop Manager is usually in attendance to provide feedback to Trustees regarding his workshop report. Where appropriate the Board will also meet on an ad hoc basis as and when a decision is required.

### **Management / Staff / Volunteers**

The day-to-day management of TFSR (MK) is delegated to the Project Manager within terms of delegation approved by Trustees. He is assisted by a small support team and, together with volunteers, they operate the workshop six hours daily Monday to Friday offering support to adults with learning disabilities. Trustees review the remuneration of all employees annually with effect from 1 April taking into account performance, charity finances, UK economic indicators and local government/charity sector comparatives.

Without the continuing support of all our volunteers we could not operate the charity nor provide the support to our beneficiaries year on year. They volunteer from many backgrounds and contribute their individual skills, talent and experience to all that we do.

Trustees wish to note their thanks to the charity's management, staff and volunteers for their invaluable contribution to TFSR (MK).

#### **Related Party & Co-operation/relationships with other organisations**

No Trustees receive remuneration or other benefit from their work with the charity. The charity updates its Related Party Transactions Register annually and in the current year of account there are none to report.

##### *Charities Aid Foundation (CAF) –*

CAF provides a banking service for both current and deposit funds.

##### *Camphill Milton Keynes Communities Ltd (CMKC) –*

TFSR (MK) depends on CMKC to provide a workshop, storage and office area. CMKC also provides a substantial portion of TFSR (MK)'s income (2022 £27,596, 2021 £27,596) to fund the running of the workshop. By offering this day service many of CMKC's residents elect to volunteer in our workshop. CMKC also provides the services of one of their employees as TFSR (MK)'s Project Manager, CMKC charging salary and NI costs to the charity as detailed in note 3 below (2022 £24,658, 2021 £19,189).

##### *Tools for Self Reliance (TFSR) –*

TFSR (MK) is not a branch of TFSR but works in partnership with this national organisation. They provide details of tool kits needed to support projects for community and co-operative groups in a number of African countries and undertake the shipment of TFSR (MK)'s completed kits overseas.

Lockdown restricted the physical support from organisations sympathetic to our services, the normal interaction curtailed through the year. The charity continues to receive donations from several local Church groups, Rotary and Lions Clubs. A number of these groups would have spent an evening in our workshop refurbishing tools and learning at first hand more about our activities and we welcome their return in the current year. The workshop receives regular visits from groups and people delivering tools and those wishing to learn more about the project first-hand.

The Trustees would like to thank all the individuals and local groups who have provided a steady supply of old tools, without which, our team of volunteers would be idle and unable to supply kits to artisans in developing countries.

#### **Custodian Trusteeship**

During the period of report there were no assets held.

#### **Grant-making**

During the year the charity undertook no grant-making activities.

Trustees thank Mrs A Trotter for undertaking the independent examination of the Trustees report and account for the year.

## Tools for Self Reliance (Milton Keynes) - Statement of the Board of Trustees Responsibilities

The Board (who are also directors of Tools for Self Reliance (Milton Keynes) for the purposes of company law) is responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the Board to prepare accounts for each financial year which give a true and fair view of the company's state of affairs at the end of the year and of its income and expenditure for that period.

In preparing these accounts, the Board is required to:

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

The Board is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable it to ensure that the accounts comply with the Companies Act 2006. It is also responsible for safeguarding the assets of TFSR (MK) and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Board is aware, there is no relevant information of which the independent reviewer is unaware; and the Board has taken all steps that it ought to have taken to make its members aware of any relevant information and to establish that the independent reviewer is aware of that information.

By Order of the Board of Trustees



Mr D Peddie  
Trustee

Dated: 10 November 2022

Independent Examiner's Report to the Members and Trustees of Tools for Self Reliance (Milton Keynes)

Company Reg No 02779982 / Charity Reg No01017363  
Accounts for the year ended 31 March 2022  
Set out on pages 10-15

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5) (b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.



Mrs A Trotter  
Greenways  
Wood Lane, Aspley Guise  
Bedfordshire, MK17 8ES

Dated: 22/11/22

**TOOLS FOR SELF RELIANCE (MILTON KEYNES)**  
(a Company Limited by Guarantee)

**Statement of Financial Activities (incorporating income and expenditure account)  
for the year ended 31<sup>st</sup> March 2022**

		Unrestricted Funds	Restricted Funds	Endowment Funds	<b>TOTAL 2022</b>	TOTAL 2021
	Note	£	£	£	£	£
<b>Income and endowments from:</b>						
Donations and legacies	2a	28,894	-	-	28,894	1,074
Charitable activities	2c	31,108	-	-	31,108	31,208
Other trading activities		-	-	-	-	-
Investments	2b	4	-	-	4	11
<b>TOTAL</b>		<b>60,006</b>	<b>-</b>	<b>-</b>	<b>60,006</b>	<b>32,293</b>
<b>Expenditure on:</b>						
Raising funds		-	-	-	-	-
Charitable activities	3	34,783	-	-	34,783	29,260
Other		-	-	-	-	-
<b>TOTAL</b>		<b>34,783</b>	<b>-</b>	<b>-</b>	<b>34,783</b>	<b>29,260</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>		<b>25,223</b>	<b>-</b>	<b>-</b>	<b>25,223</b>	<b>3,033</b>
Net gains/(losses) on investments		-	-	-	-	-
<b>Net income/(expenditure)</b>		<b>25,223</b>	<b>-</b>	<b>-</b>	<b>25,223</b>	<b>3,033</b>
<b>Transfers between funds</b>						
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets		-	-	-	-	-
Other gains/(losses)		-	-	-	-	-
<b>Net movement in funds</b>		<b>25,223</b>	<b>-</b>	<b>-</b>	<b>25,223</b>	<b>3,033</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		32,666	420	-	33,086	30,053
<b>Total funds carried forward</b>	12	<b>57,889</b>	<b>420</b>	<b>-</b>	<b>58,309</b>	<b>33,086</b>

**TOOLS FOR SELF RELIANCE (MILTON KEYNES)**  
(a Company Limited by Guarantee)

**Balance Sheet as at 31<sup>st</sup> March 2022**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2022	TOTAL 2021
		£	£	£	£	£
Fixed assets						
Intangible assets		-	-	-	-	-
Tangible assets	10	469	-	-	469	704
Heritage assets		-	-	-	-	-
Investments		-	-	-	-	-
<b>Total Fixed Assets</b>		<b>469</b>	<b>-</b>	<b>-</b>	<b>469</b>	<b>704</b>
Current assets						
Debtors	11	28,506			28,506	13,798
Cash at bank and in hand		28,914	420	-	29,334	30,318
<b>Total Current Assets</b>		<b>57,420</b>	<b>420</b>	<b>-</b>	<b>57,840</b>	<b>44,116</b>
Creditors: amounts falling due within one year	11	-	-	-	-	(11,734)
<i>Net current assets/(liabilities)</i>		<b>57,420</b>	<b>420</b>	<b>-</b>	<b>57,840</b>	<b>32,382</b>
<b>Total Assets less Current Liabilities</b>		<b>57,889</b>	<b>420</b>	<b>-</b>	<b>58,309</b>	<b>33,086</b>
Creditors: amounts falling due after one year		-	-	-	-	-
Provisions for liabilities		-	-	-	-	-
<b>Total Net Assets or Liabilities</b>		<b>57,889</b>	<b>420</b>	<b>-</b>	<b>58,309</b>	<b>33,086</b>
Funds of the Charity:						
Endowment funds		-	-	-	-	-
Restricted income funds	13	-	420	-	420	420
Unrestricted funds		57,889	-	-	57,889	32,666
Revaluation reserve		-	-	-	-	-
Fair value reserve		-	-	-	-	-
<b>Total Funds</b>	14	<b>57,889</b>	<b>420</b>	<b>-</b>	<b>58,309</b>	<b>33,086</b>

These financial statements were approved by the Board on 10 November 2022

For the year ending 31/03/22 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities;

- the members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- the directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.



D Peddie, Trustee

Registered Company Number: 02779982

Registered Charity Number: 1017363

The accompanying notes form part of these financial statements

## Notes to the Financial Statement, 31<sup>st</sup> March 2022

### 1. Accounting policies

#### Basis of accounting

The accounts have been prepared in accordance with

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014.
- the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).
- the Charities Act 2011.
- the Companies Act 2006.
- the charity, not being considered a large charity under the Charities SORP(FRS102), has not prepared a cash flow statement.

Preparation of the accounts on a going concern basis –  
the Trustees do not anticipate any threats to the immediate future of the charity for the next twelve to eighteen months and on this basis the charity is a going concern.

The charity constitutes a public benefit entity as defined by FRS 102.

#### Depreciation

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their useful lives as follows:

Computer equipment	25% straight line
Motor vehicles	25% on reducing balance
Tools & equipment	25% on reducing balance

#### Tool donations

The value of old tools and sewing machines received for refurbishment are not reflected in these accounts. Refurbished kits of equipment are distributed by national TFSR who account for them in their annual Financial Statements in accordance with SORP.

At 31<sup>st</sup> March 2022 hundreds of refurbished tools were in stock, an estimated notional value at £1,000.

### 2. Income

Donations are accounted for when received by the company. Other income is accounted for on an accrual basis as far as it is prudent so to do.

#### a) Donations

Various donations from individuals and groups amounted to £388 (2021 £1,074).  
In addition the charity received a legacy of £28,506 (2021 nil).

#### b) Interest

The interest earned on the CAF Bank current and deposit accounts has not been apportioned between the unrestricted and restricted funds as only £420 remains in restricted funds at year end.  
There is no separate bank account for each restricted fund.

#### c) Charitable Activities

Income from charitable activities is all unrestricted and comprises:

	<u>2022 £</u>	<u>2021 £</u>
• CMKC – project support	27,596	27,596
• Tool Sales	3,140	3,612
• Scrap Sales	372	-
• Other	-	-
	<u>31,108</u>	<u>31,208</u>

**3. Expenditure on Charitable Activities**

Expenditure on charitable activities is all unrestricted and comprises:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Payroll	6,827	6,850
Employee costs recharged from CMKC	24,658	19,189
Pension	314	114
Administration	1,076	866
Transport/Motor	-	-
Repairs	185	510
Workshop Materials	8	207
Insurance	1,058	1,012
Depreciation – IT equipment	235	235
Depreciation – Tools & Equipment	-	17
Miscellaneous Expenditure	422	260
	<u>34,783</u>	<u>29,260</u>

**4. Transport & Shipping**

This covers the fuel costs of collecting donated tools, disposal of scrap, and delivery of the completed kits to the distribution hub at Netley Marsh.

**5. Salary / Employee Recharge from Camphill Milton Keynes Communities**

The total salary cost for the year, including National Insurance and pension contributions was £6,827 (2021 £6,850). This includes the amounts identified in notes 6 & 7 below for Fund-raising and Administration.

**6. Fund-raising**

For 2021/2022 no costs were re-allocated from Salary as time spent was considered insignificant (20/21 nil).

**7. Administration.**

Management and administration costs relate to telephone and postage, printing, stationery, and other related costs. The Trustees give all their time free of charge.

**8. Operating Surplus / (deficit)**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Operating surplus / (deficit) is stated after charging		
Staff cost	7,141	6,964
Depreciation of tangible fixed assets (see Note 9)		
Owned assets	235	252

**9. Taxation**

As a registered charity, the company has no liability for Corporation tax under section 505 of the Income and Corporation taxes Act 1988.

**10. Tangible fixed assets**

	Motor Vehicle	Computer Equipment	Tools and Equipment	Total
Cost or valuation	£	£	£	£
31 March 2021	0	939	10,505	11,444
Additions	0	0	0	0
Disposals	0	0	0	0
Total to 31 March 2022	<u>0</u>	<u>939</u>	<u>10,505</u>	<u>11,444</u>
Depreciation				
31 March 2021	0	235	10,505	10,740
Charge for the year	0	235	0	235
Disposals	0	0	0	0
Total to 31 March 2022	<u>0</u>	<u>470</u>	<u>10,505</u>	<u>10,975</u>
Net Book amount				
31 March 2022	<u>0</u>	<u>469</u>	<u>0</u>	<u>469</u>
31 March 2021	<u>0</u>	<u>704</u>	<u>0</u>	<u>704</u>

**11. Creditors & Debtors: amounts falling due within one year**

	2022 £	2021 £
Creditors	<u>0</u>	<u>11,734</u>
Debtors	<u>28,506</u>	<u>13,798</u>

2021 balances are monies owed to and from CMKC. Debtor balance 2022 of 28,506 relates to the legacy gift received after date, Trustees satisfied that entitlement to recognise in 2021-22 was met.

**12. Reconciliation of movement in funds**

	2022 £	2021 £
Surplus/ (deficit) for the financial year transferred to funds	25,223	3,033
Opening funds	<u>33,086</u>	<u>30,053</u>
Closing funds	<u>58,309</u>	<u>33,086</u>

**13. Restricted Funds**

Movement in Resources

	<u>1 April 2021</u>	<u>Donations</u>	<u>Interest</u>	<u>Outgoings</u>	<u>31 Mar 2022</u>
i Tool	0	0	0	0	0
ii Workshop Improvements	420	0	0	0	420
	<u>420</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>420</u>

The interest value is derived as explained in note 2b.

**i Tool fund**  
No activity during the year

**ii Workshop Improvement**  
No expenditure during the year

**14. Accumulated Funds**

1 April 2021	33,086
Retained surplus / (deficit) for the year	<u>25,223</u>
31 March 2021	<u>58,309</u>

Being:

Restricted Funds	420
Unrestricted Funds	<u>57,889</u>

**15. Related Party Transactions**

D Peddie and J Moffoot, Trustees of TFSR (MK) are respectively an employee and trustee of Camphill Milton Keynes Communities Ltd, that charity providing £27,596 of support (2021 27,596).

No Trustees claimed expenses nor received paid remuneration or any other benefit from an employment with the charity.

During the year one Trustee donated £149 (2021: one, £150) without condition.

**16. Company Status**

The company is limited by guarantee. It is also a registered charity with the allocated number 1017363.

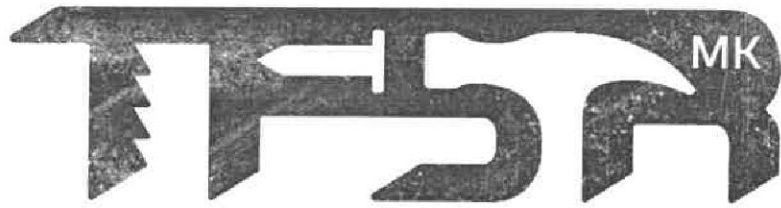
**TOOLS FOR SELF RELIANCE (MILTON KEYNES)**

England & Wales - Charity number 1017363

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# Accounts

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TOOLS FOR SELF RELIANCE

TOOLS FOR SELF RELIANCE (MILTON KEYNES)  
(A Company Limited by Guarantee)

TRUSTEES ANNUAL REPORT & ACCOUNTS  
FOR THE YEAR TO  
31 MARCH 2021

Registered Company Number: 02779982  
Registered Charity Number: 1017363

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## A Message from our Chair

This year's Annual Report from the Board of Tools for Self-Reliance Milton Keynes is necessarily brief.

Just before the start of the financial year 2020-21, the Workshop was closed down as a result of the Covid-19 pandemic to comply with Government requirements at the time.

During the ensuing months, in order to protect the health and welfare of the staff and residents at Camphill Milton Keynes Communities, the Workshop remained unavailable to the Charity, but, as restrictions eased in November, it was used only by residents of Appleyard House at Camphill as a Wellbeing Workshop, allowing them to remain in their 'bubble'. Some of the residents cleaned tools as normal for the Workshop, but others did other activities according to their individual wishes.

Sadly, Michael Waddell, who had served as Workshop Supervisor for over a year, left the employment of Camphill in January. We were fortunate that Luke Wiseman was released to cover the supervision of the Workshop while it continued to serve the needs of the Appleyard House residents, and when it re-opened as a Tools for Self-Reliance Workshop in the Spring of 2021.

During the year, it was not possible to send refurbished tools to Netley Marsh, and, in any case, the people at Netley Marsh had previously indicated that they had a surfeit of tools that they could not dispose of and asked that no more tools should be sent for the time being. As a result, a backlog of refurbished tools accumulated at the Workshop, taking up storage space.

In addition, it became clear that many people had used the Covid-19 lockdown as an opportunity to clear out their domestic workshops and garages and were looking for a place to deposit their old tools. So, once the Workshop was able to receive items again, a large stock of tools awaiting refurbishment quickly built up.

One of our Trustees, Bob Williams, continues to take every opportunity to identify tools with a potential auction value which provides a steady and valuable source of income to the Charity, amounting to £3,612 in the year.

The Charity continues to work in close partnership with Camphill Milton Keynes Communities and relies on its support in terms of financial backing and the employment of the Workshop Supervisor.

As a result, the Board is pleased to report a healthy financial position at the year end. During the year, our income totalled £32,294, and our expenditure totalled £29,260, giving a surplus on the year of £3,034, and a balance at the year-end of £33,086.

The Workshop was closed to our faithful band of Thursday evening volunteers throughout the year, and we were pleased to welcome them back in July 2021.

The Board met virtually as required throughout lockdown and I am grateful for their continued support and commitment.

One of our founding trustees and my predecessor as Chair, Revd David Moore, has indicated his wish to stand down from the Board at this year's Annual General Meeting. We are indebted to David for setting up the Charity in the first place and for his dedication and commitment ever since. We wish him a long and happy retirement and assure him of a warm welcome whenever he wants to visit the Workshop.

Luke Wiseman has also indicated a wish to retire at the end of 2021, and we are deeply indebted to Luke for his frequent cover of the supervisor's role at the Workshop during illness or absence of the incumbent over

the years, and most recently as Interim Workshop Supervisor following Mikey's resignation. Luke's ability and love of saw-sharpening is legendary!

Camphill has have recently appointed a new permanent Workshop Supervisor, Adam Beesley, and added upcycling to his role. We welcome Adam and wish him well during his time with us.

Tools for Self-Reliance provides worthwhile employment and social interaction for our residents, and, in a time of continued uncertainty, we are providing an essential service to enhance their lives. It is imperative that charities such as ours do all that they can to meet the needs of people for whom certainty and stability are so important.

John Moffoot  
Chair

## Reference and Administrative Details

Incorporated	In England on 15 January 1993
Company Registration Number	02779982 (England & Wales)
Charity Registration Number	1017363 (England)
Directors / Trustees	J Moffoot (Chair) J Elsmore J Montgomery D Moore D Peddie P Williams RJ Williams
Secretary	
Project Manager	A Beesley
Registered Office	Michael's Akyre Sterling Close Pennyland Milton Keynes MK15 8AN
Bankers	CAF Bank Limited Kings Hill West Malling Kent ME19 4TA
Independent Examiner	Mrs A Trotter Greenways Wood Lane Aspley Guise Bedfordshire MK17 8ES

## Objectives and Activities

### Objects

*"To relieve poverty amongst the people of the underdeveloped areas of the world by the provision of hand and other tools and equipment and to advance the education and training of adults with special needs as a result of learning disabilities or mental handicap by facilitating and encouraging their active involvement in the work."*

Tools for Self Reliance (Milton Keynes) [TFSR (MK)] was established in 1989 through a partnership between two independent and distinct charities:

Tools for Self Reliance Ltd (TFSR) and Camphill Milton Keynes Communities Ltd (CMKC).

TFSR provides tools and training to artisans in developing countries. CMKC is a supported living community for adults with learning difficulties (Residents).

A small workshop was established to refurbish hand tools and ran entirely on voluntary effort until 1993 when it became both a Registered Company and a Registered Charity. The same year a full-time worker was appointed to co-ordinate its work. Continuous training provides our employees and volunteers with the necessary skills enabling each and every one to contribute, no matter what level of ability they have.

### Activities

In pursuit of our objects the charity undertakes the following activities;

1. To provide a workshop where adults with learning difficulties and local volunteers can work together refurbishing old tools. The workshop is led by a full-time Manager together with a part-time assistant and CMKC volunteers, our dedicated team collating and co-ordinating its activities. As part of this process, participants receive training in woodwork and metalwork skills in a sheltered and therapeutic environment.

#### Benefit Achieved

In the year ended 31 March, over 25 volunteers came to our Workshop each week, almost all of whom had learning difficulties as well as, in several instances, a physical disability. While with us they were able to learn new skills refurbishing tools and gaining practical experience of working as part of our team. We accommodate anyone who can safely participate in our activities.

In addition, there is a team of over 8 weekly evening volunteers from the wider community who also renovate tools, focusing on tasks not suited to day volunteers.

2. To collect and receive unwanted hand tools and refurbish them, returning the tools to a working condition. To involve, where possible, individuals and local organisations such as schools, Churches and Rotary Clubs.

#### Benefit Achieved

We provide donors with a responsible way to dispose of their unwanted tools, some of which have been in the family for many years and as a result have sentimental attachments. By doing this they are able to participate in a project that benefits disadvantaged people in developing countries and here in the UK.

3. To donate kits of refurbished tools to community and co-operative groups, mainly in Africa, in response to specific requests which come to us from the national Tools for Self Reliance and occasionally individual local and international projects.

#### Benefit Achieved

During the year there were capacity and distribution issues at the UK hub which, together with Covid restrictions through the year have seen us accumulate finished tools awaiting despatch.

When setting objectives, Trustees acknowledge that the charity is a Public Benefit Entity and give due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011 guidance on public benefit.

## Achievements and Performance

The charity in pursuit of its objects continues to provide support of adults with learning disabilities by providing a facility where they can be supported to socialise and gain work experience in a therapeutic workshop. This provision is provided to both existing CMKC residents and extended to several eligible local service users from all backgrounds. In parallel the charity's donations of refurbished tool kits provide individuals and groups with the equipment to develop their community in developing countries.

For over twenty years we have operated a workshop where volunteers, most of whom have a learning disability, have learnt new skills refurbishing hand tools which are then made up into kits that are sent to help disadvantaged people mainly in Africa. TFSR (MK) has now supplied 768 kits comprising approximately 51,700 tools to recipients in sixteen different countries.

### The TFSR Workshop at CMKC

CMKC provides TFSR (MK) with accommodation, free of charge, in its main workshop building on the Pennyland estate. It also provides heat and light to these facilities. The workshop area of 90 sq.m is mainly occupied by workbenches. A small part of the workshop is used to store tools both before and after refurbishment. A stock system enables us to offer a wide choice of work to everyone in the workshop consistent with their abilities and aspirations and also enables us to respond to requests for kits more rapidly. A former garage of 33 sq.m is used to store non-refurbished tools. The 18 sq.m office also allows for storage of valuable equipment and records. A major refurbishment of the workshop was completed in the previous year enhancing working conditions for those participating in the project.

### Workshop Overview including the impact of Covid

During the year over 30 different people from the Milton Keynes and surrounding area have freely given their time and effort to refurbish tools in our workshop for between one and five sessions per week. Of these, half come from CMKC, the remainder from the wider local community. Our workshop is open for eight half day sessions each week. All volunteers receive training and guidance that enable them to work as part of a team, refurbishing tools to a standard of which we are all proud. The tools provide the recipients with service for many years.

Usually, each Thursday evening, several people living locally make use of the workshop facility to run a refurbishment session. This group undertakes more of the specialist refurbishment tasks. In addition several Rotary and Lions groups would have spent an evening in our workshop refurbishing tools and learning more about our activities.

The shadow of Covid impacted workshop operations during the year as lock down restrictions were implemented and then eased. The day to day operations continued in various forms as CMKC volunteers were able to attend the workshop as it was part of the wider CMKC community, external volunteers and visitors restricted for most of the year.

The Trustees extend their sincere thanks to all the volunteers who have given their time freely to the charity and ultimately to its beneficiaries.

## Financial Review

The activities for the year of report have generated a surplus of £3,033 which was in line with Trustees' expectations. The impact of Covid had no material affect on the charity other than a reduction in the level of donations.

The following notes cross-refer to the Statement of Financial Activities (SoFA) and Balance Sheet (BS).

### Income

Major funding for the year has been received from the Camphill Milton Keynes Communities, the balance comprising donations from Rotary groups, Churches, individuals and the sale of scrap/surplus tools.

### Expenditure

The general level of expenditure has been maintained at a similar level to previous years after considering the full year effect of the workshop manager cost.

### **Balance Sheet**

There was no significant movement in the Balance Sheet to highlight other than the effect of the result on cash and reserves. Capital expenditure of £939 during the year related to IT equipment. Depreciation is shown in note 10.

### **Financial Reserves & Going Concern**

The declared policy of the Board is to seek to hold the equivalent of one year's expenditure in unrestricted reserve to ensure a measure of continuity and allow the project to continue without immediate financial support. At March 2021 unrestricted reserves stand at just over 13 months expenditure. It is the intention of Trustees to maintain this capacity. At year end the charity held reserves of just over £33,000 and Trustees have no uncertainty as to the charity's ability to continue as a going concern.

### **Key Risks and uncertainties**

The Board has assessed the major risks to which TFSR (MK) is exposed, and is satisfied that systems are in place to mitigate exposure to these risks. A detailed assessment has been made of the potential risks to which the residents, co-workers and staff may be exposed to in the workshop and suitable policies and procedures to minimise these risks have been put in place. These are reviewed regularly by Trustees.

TFSR (MK) will in the forthcoming year formalise a Risk Register identifying various risks set against control and mitigation procedures. These cover key areas such as Charity Law, Governance, Operations, Health and Safety, Finance and Reputation and are reviewed and agreed annually by Trustees.

### **Future Direction and Objectives**

The current activities of the charity will continue as is, in pursuit of our objectives.

Trustees are agreed in focussing on increasing income year on year, the sale of surplus tools and donations targeted as areas of growth.

## **Structure, Governance & Management**

### **Structure**

TFSR (MK) is a private company limited by guarantee and has no share capital. Membership comprises current and former volunteers, staff & trustees. The extent of their liability as members of the company on a winding up is limited to a maximum of £1 each. TFSR (MK) is also registered as a charity with the Charities Commission.

### **Governance**

TFSR (MK) is governed by its Memorandum and Articles of Association, the current document being adopted by members in December 1992. Control is exercised by the Board of Trustees consisting of individuals who have an interest in the charity's objectives, be it as a volunteer and/or the charity ethos.

The Board maintains an open recruitment policy and will consider appropriate and eligible applicants recommended by trustees, volunteers or management. New Trustees will undergo a selection/induction process providing insight into the role, charity ethos, finance, operations, residents, volunteers and staff. This will typically involve attendance at a Trustees meeting, interview, desktop research, shadowing management and involvement in support/workshop operations.

The Board may co-opt new members between Annual General Meetings, their appointment being confirmed by the members at the next Annual General Meeting. One third of members are required to retire by rotation each Annual General meeting and may offer themselves for re-election.

The Board meets quarterly to review and progress charity business. The Workshop Manager is usually in attendance to provide feedback to Trustees regarding his workshop report. Where appropriate the Board will also meet on an ad hoc basis as and when a decision is required.

### **Management / Staff / Volunteers**

The day to day management of TFSR (MK) is delegated to the Project Manager within terms of delegation approved by Trustees. He is assisted by a part-time assistant and, together with volunteers, they operate the workshop six hours daily Monday to Thursday offering support to adults with learning disabilities. Trustees review the remuneration of all employees annually with effect from 1 April taking into account performance, charity finances, UK economic indicators and local government/charity sector comparatives.

Without the continuing support of all our volunteers we could not operate the charity nor provide the support to our beneficiaries year on year. They volunteer from many backgrounds and contribute their individual skills, talent and experience to all that we do.

Trustees wish to note their thanks to the charity's management, staff and volunteers for their invaluable contribution to TFSR (MK).

#### **Related Party & Co-operation/relationships with other organisations**

No Trustees receive remuneration or other benefit from their work with the charity. The charity updates its Related Party Transactions Register annually and in the current year of account there are none to report.

##### *Charities Aid Foundation (CAF) –*

CAF provides a banking service for both current and deposit funds.

##### *Camphill Milton Keynes Communities Ltd (CMKC) –*

TFSR (MK) depends on CMKC to provide a workshop, storage and office area. CMKC also provides a substantial portion of TFSR (MK)'s income (2021 £27,596, 2020 £27,596) to fund the running of the workshop. By offering this day service many of CMKC's residents elect to volunteer in our workshop. CMKC also provides the services of one of their employees as TFSR (MK)'s Project Manager Monday to Thursday, CMKC charging salary and NI costs to the charity as detailed in note 3 below (2021 £19,189, 2020 £18,869).

##### *Tools for Self Reliance (TFSR) –*

TFSR (MK) is not a branch of TFSR but works in partnership with this national organisation, which provides details of tool kits needed to support projects for community and co-operative groups in a number of African countries and undertakes the shipment of TFSR (MK)'s completed kits overseas.

Covid and lockdown restricted the physical support from organisations sympathetic to our services, the normal interaction curtailed through the year. The charity continues to receive donations from several local Church groups, Rotary and Lions Clubs. A number of these groups would have spent an evening in our workshop refurbishing tools and learning at first hand more about our activities and we welcome their return in the current year. The workshop receives regular visits from groups and people delivering tools and those wishing to learn more about the project first-hand.

The Trustees would like to thank all the individuals and local groups who have provided a steady supply of old tools, without which our team of volunteers would be idle and unable to supply kits to artisans in developing countries.

#### **Custodian Trusteeship**

During the period of report there were no assets held.

#### **Grant-making**

During the year the charity undertook no grant-making activities.

Trustees thank Mrs A Trotter for undertaking the independent examination of the Trustees report and account for the year.

## Tools for Self Reliance (Milton Keynes) - Statement of the Board of Trustees Responsibilities

The Board (who are also directors of Tools for Self Reliance (Milton Keynes) for the purposes of company law) is responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the Board to prepare accounts for each financial year which give a true and fair view of the company's state of affairs at the end of the year and of its income and expenditure for that period.

In preparing these accounts, the Board is required to:

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

The Board is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable it to ensure that the accounts comply with the Companies Act 2006. It is also responsible for safeguarding the assets of TFSR (MK) and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Board is aware, there is no relevant information of which the independent reviewer is unaware; and the Board has taken all steps that it ought to have taken to make its members aware of any relevant information and to establish that the independent reviewer is aware of that information.

By Order of the Board of Trustees



Mr D Peddie  
Trustee

Dated: 4 November 2021

## Independent Examiner's Report to the Members and Trustees of Tools for Self Reliance (Milton Keynes)

Company Reg No 02779982 / Charity Reg No01017363  
Accounts for the year ended 31 March 2021  
Set out on pages 10-15

### Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5) (b) of the Charities Act, and
- to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.



Mrs A Trotter  
Greenways  
Wood Lane, Aspley Guise  
Bedfordshire, MK17 8ES

Dated: 14th December 2021

**TOOLS FOR SELF RELIANCE (MILTON KEYNES)**

(a Company Limited by Guarantee)

**Statement of Financial Activities (incorporating income and expenditure account)  
for the year ended 31<sup>st</sup> March 2021**

		Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2020	TOTAL 2020
	Note	£	£	£	£	£
<b>Income and endowments from:</b>						
Donations and legacies	2a	1,074	-	-	1,074	3,313
Charitable activities	2c	31,208	-	-	31,208	30,155
Other trading activities		-	-	-	-	-
Investments	2b	12	-	-	12	24
<b>TOTAL</b>		<b>32,294</b>	<b>-</b>	<b>-</b>	<b>32,294</b>	<b>33,492</b>
<b>Expenditure on:</b>						
Raising funds		-	-	-	-	-
Charitable activities	3	29,260	-	-	29,260	29,257
Other		-	-	-	-	-
<b>TOTAL</b>		<b>29,260</b>	<b>-</b>	<b>-</b>	<b>29,260</b>	<b>29,257</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>		<b>3,033</b>	<b>-</b>	<b>-</b>	<b>3,033</b>	<b>4,235</b>
Net gains/(losses) on investments		-	-	-	-	-
<b>Net income/(expenditure)</b>		<b>3,033</b>	<b>-</b>	<b>-</b>	<b>3,033</b>	<b>4,235</b>
<b>Transfers between funds</b>						
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets		-	-	-	-	-
Other gains/(losses)		-	-	-	-	-
<b>Net movement in funds</b>		<b>3,033</b>	<b>-</b>	<b>-</b>	<b>3,033</b>	<b>4,235</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		29,633	420	-	30,053	25,818
<b>Total funds carried forward</b>	12	<b>32,666</b>	<b>420</b>	<b>-</b>	<b>33,086</b>	<b>30,053</b>

**TOOLS FOR SELF RELIANCE (MILTON KEYNES)**  
(a Company Limited by Guarantee)

**Balance Sheet as at 31<sup>st</sup> March 2021**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2021	TOTAL 2020
		£	£	£	£	£
Fixed assets						
Intangible assets		-	-	-	-	-
Tangible assets	10	704	-	-	704	17
Heritage assets		-	-	-	-	-
Investments		-	-	-	-	-
<b>Total Fixed Assets</b>		<b>704</b>	<b>-</b>	<b>-</b>	<b>704</b>	<b>17</b>
Current assets						
Debtors	11	13,798			13,798	6,899
Cash at bank and in hand		29,898	420	-	30,318	23,137
<b>Total Current Assets</b>		<b>43,696</b>	<b>420</b>	<b>-</b>	<b>44,116</b>	<b>30,036</b>
Creditors: amounts falling due within one year	11	(11,734)	-	-	(11,734)	-
<i>Net current assets/(liabilities)</i>		<b>31,962</b>	<b>420</b>	<b>-</b>	<b>32,382</b>	<b>30,036</b>
<b>Total Assets less Current Liabilities</b>		<b>32,666</b>	<b>420</b>	<b>-</b>	<b>33,086</b>	<b>30,053</b>
Creditors: amounts falling due after one year		-	-	-	-	-
Provisions for liabilities		-	-	-	-	-
<b>Total Net Assets or Liabilities</b>		<b>32,666</b>	<b>420</b>	<b>-</b>	<b>33,086</b>	<b>30,053</b>
Funds of the Charity:						
Endowment funds		-	-	-	-	-
Restricted income funds	13	-	420	-	420	420
Unrestricted funds		32,666	-	-	32,666	29,633
Revaluation reserve		-	-	-	-	
Fair value reserve		-	-	-		
<b>Total Funds</b>	14	<b>32,666</b>	<b>420</b>	<b>-</b>	<b>33,086</b>	<b>30,053</b>

These financial statements were approved by the Board on 4 November 2021

For the year ending 31/03/21 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities;

- the members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- the directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.



D Peddie, Trustee

Registered Company Number: 02779982

Registered Charity Number: 1017363

The accompanying notes form part of these financial statements

## Notes to the Financial Statement, 31<sup>st</sup> March 2021

### 1. Accounting policies

#### Basis of accounting

The accounts have been prepared in accordance with

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014.
- the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).
- the Charities Act 2011.
- the Companies Act 2006.
- the charity, not being considered a large charity under the Charities SORP(FRS102), has not prepared a cash flow statement.

Preparation of the accounts on a going concern basis – the Trustees do not anticipate any threats to the immediate future of the charity for the next twelve to eighteen months and on this basis the charity is a going concern.

The charity constitutes a public benefit entity as defined by FRS 102.

#### Depreciation

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their useful lives as follows:

Computer equipment	25% straight line
Motor vehicles	25% on reducing balance
Tools & equipment	25% on reducing balance

#### Tool donations

The value of old tools and sewing machines received for refurbishment are not reflected in these accounts. Refurbished kits of equipment are distributed by national TFSR who account for them in their annual Financial Statements in accordance with SORP.

At 31<sup>st</sup> March 2021 hundreds of refurbished tools were in stock, an estimated notional value at £1,000.

### 2. Income

Donations are accounted for when received by the company. Other income is accounted for on an accrual basis as far as it is prudent so to do.

#### a) Donations

Various donations from individuals and groups amounted to £1,074 (2020 £3,313).

#### b) Interest

The interest earned on the CAF Bank current and deposit accounts has not been apportioned between the unrestricted and restricted funds as only £420 remains in restricted funds at year end. There is no separate bank account for each restricted fund.

#### c) Charitable Activities

Income from charitable activities is all unrestricted and comprises:

	<u>2021 £</u>	<u>2020 £</u>
• CMKC – project support	27,596	27,596
• Tool Sales	3,612	2,519
• Scrap Sales	-	40
• Other	-	-
	<u>31,208</u>	<u>30,155</u>

**3. Expenditure on Charitable Activities**

Expenditure on charitable activities is all unrestricted and comprises:

	2021	2020
	£	£
Payroll	6,850	6,850
Employee costs recharged from CMKC	19,189	18,869
Pension	114	-
Administration	866	820
Transport/Motor	-	40
Repairs	510	534
Workshop Materials	207	604
Insurance	1,012	1,036
Depreciation – IT equipment	235	119
Depreciation – Tools & Equipment	17	5
Miscellaneous Expenditure	260	380
	29,260	29,257

**4. Transport & Shipping**

This covers the fuel costs of collecting donated tools, disposal of scrap, and delivery of the completed kits to the distribution hub at Netley Marsh.

**5. Salary / Employee Recharge from Camphill Milton Keynes Communities**

The total salary cost for the year, including National Insurance and pension contributions was £6,964 (2020 £6,850). This includes the amounts identified in notes 6 & 7 below for Fund-raising and Administration.

**6. Fund-raising**

For 2020/2021 no costs were re-allocated from Salary as time spent was considered insignificant (19/20 nil).

**7. Administration.**

Management and administration costs relate to telephone and postage, printing, stationery, and other related costs. The Trustees give all their time free of charge.

**8. Operating Surplus / (deficit)**

	2021	2020
	£	£
Operating surplus / (deficit) is stated after charging		
Staff cost	6,964	6,850
Depreciation of tangible fixed assets (see Note 9)		
Owned assets	252	124

**9. Taxation**

As a registered charity, the company has no liability for Corporation tax under section 505 of the Income and Corporation taxes Act 1988.

**10. Tangible fixed assets**

	Motor Vehicle	Computer Equipment	Tools and Equipment	Total
Cost or valuation	£	£	£	£
31 March 2020	7,260	3,202	10,505	20,967
Additions	0	939	0	939
Disposals	-7,260	-3,202	0	-10,462
Total to				
31 March 2021	<u>0</u>	<u>939</u>	<u>10,505</u>	<u>11,444</u>
Depreciation				
31 March 2020	7,260	3,202	10,488	20,950
Charge for the year	0	235	17	252
Disposals	-7,260	-3,202	0	-10,462
Total to				
31 March 2021	<u>0</u>	<u>235</u>	<u>10,505</u>	<u>10,740</u>
Net Book amount				
31 March 2021	<u>0</u>	<u>704</u>	<u>0</u>	<u>704</u>
31 March 2020	<u>0</u>	<u>0</u>	<u>17</u>	<u>17</u>

**11. Creditors & Debtors: amounts falling due within one year**

	2021 £	2020 £
Creditors	<u>11,734</u>	-
Debtors	<u>13,798</u>	-

The above balances are monies owed to and from CMKC.

**12. Reconciliation of movement in funds**

	2021 £	2020 £
Surplus/ (deficit) for the financial year		
transferred to funds	3,033	4,235
Opening funds	<u>30,053</u>	<u>25,818</u>
Closing funds	<u>33,086</u>	<u>30,053</u>

**13. Restricted Funds**

Movement in Resources

	<u>1 April 2020</u>	<u>Donations</u>	<u>Interest</u>	<u>Outgoings</u>	<u>31 Mar 2021</u>
i Tool	0	0	0	0	0
ii Workshop Improvements	420	0	0	0	420
	<u>420</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>420</u>

The interest value is derived as explained in note 2b.

i **Tool fund**  
No activity during the year

ii **Workshop Improvement**  
No expenditure during the year

**14. Accumulated Funds**

1 April 2020	30,053
Retained surplus / (deficit) for the year	<u>3,033</u>
31 March 2021	<u>33,086</u>

Being:

Restricted Funds	420
Unrestricted Funds	<u>32,666</u>

**15. Related Party Transactions**

D Peddie and J Moffoot, Trustees of TFSR (MK) are respectively an employee and trustee of Camphill Milton Keynes Communities Ltd, that charity providing £27,596 of support (2020 27,596).

No Trustees claimed expenses nor received paid remuneration or any other benefit from an employment with the charity.

During the year 1 Trustee donated £150 (2020: 1, £158) without condition.

**16. Company Status**

The company is limited by guarantee. It is also a registered charity with the allocated number 1017363.