

Registered number  
03068269  
Charity number  
1055483

Tools for Self Reliance Cymru  
Report and Unaudited Accounts  
31 August 2023

**Tools for Self Reliance Cymru**  
**Report and accounts**  
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## **Tools for Self Reliance Cymru Company Information**

### **Directors**

Ian Thomas Jones - Co Chairman  
Corin Mills - Co Chairman  
Jon Peter Ramus - resigned 18th September 2023  
Jonathan Edward Stedman - resigned 18th September 2023  
Jeffrey Thomas  
Ian Wallace - appointed as treasurer 18th September 2023  
Peter Dickson - appointed 12th January 2023

### **Secretary**

Ian Wallace - appointed 18th January 2023

### **Accountants**

Catherine A Williams Ltd  
The Old Bank  
Beaufort Street  
Crickhowell  
Powys  
NP8 1AD

### **Bankers**

Co-operative Bank

### **Registered office**

The Tools Workshop, Upper House Farm  
Standard Street  
Crickhowell  
Powys  
NP8 1BZ

### **Registered number**

03068269

### **Charity number**

1055483

## **Tools for Self Reliance Cymru**

**Registered number:** 03068269

### **Directors' Report**

The trustees present their annual report and financial statements of the charity for the year ended 31st August 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charities trust deed, the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

#### **Structure, governance and management**

Tools for Self Reliance Cymru Limited is a charitable company limited by guarantee, without share capital, utilising the use of 'Limited' exemption, incorporated on 14th June 1995. The registered Charity number is 1055483. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The principal activity of the charity during the year continued to be to provide hand and other tools and equipment to under developed areas of the World and to educate the public in Wales concerning the nature, causes and effects of poverty and distress and suffering arising in under developed areas of the world and the problems arising from the lack of suitable hand tools.

Trustees are appointed by members of the society. Voting takes place annually at the Annual General Meeting (AGM). Trustees are eligible for reappointment every year at the AGM and remain in office, until either their position is challenged or they resign. A current list of trustees and their roles is contained in the information page.

#### **Financial Review**

The charity raises funds from the sale of refurbished tools from the workshop and attendance of festivals and events. In addition to this grant applications are often made to help support the objectives of the Charity.

The general fund is unrestricted and are spent as Trustees see fit for purpose to meet the aims of the Charity.

The restricted fund is spent in accordance with the each fund's purpose.

#### **Main Objectives**

The objective of the charity is to relieve poverty amongst the people of the under-developed areas of the World by the provision of hand and other tools and equipment. Also to educate the public in Wales concerning the nature, causes and effects of poverty, and the distress and suffering arising there from in the underdeveloped areas in the World, and the special problems arising from the lack of suitable hand tools.

#### **Annual Report**

A Directors Report shows members the way in which the Charitable Company has undertaken its objectives in the previous financial year. In this case Sept 1 2022 to 31 August 2023.

To remind members the objectives listed in the Memorandum of Association and on the website of the Charities Commission are:

To relieve poverty amongst the people of the under-developed areas of the World by the provision of hand and other tools and equipment. -To educate the public in Wales concerning the nature, causes and effects of poverty, and the distress and suffering arising there from in the underdeveloped areas in the World, and the special problems arising from the lack of suitable hand tools.

Members will know that we do a great deal more than that and those who subscribe to the monthly newsletter will be aware of some of the detail.

This report will have two sections. The first will focus on the activities which took place in Wales, the second in Tanzania.

## **Tools for Self Reliance Cymru**

**Registered number: 03068269**

### **Directors' Report**

#### **In Wales**

The year in Wales began with a huge delivery of Tool Boxes. We've had a long history of working with Andrew Pyne. His wooden tool chests are excellent for packing tools into the container and serve a dual purpose. Once they're unloaded in Tanzania, they become strong, secure, and long-lasting tool chests for the tool kits we provide to the local trades.

These tool chests are a joint effort and are funded in part by TFSR Cymru and B.Jenkins Builder's Merchants, Kitecraft Kitchens and the Timeout congregation at St. Mary's church. Volunteers are always welcome to come help construct these chests at Mr. Pyne's workshop near Sennybridge. Volunteering in the workshop, the Depot and at Events continues with quite a few new volunteers, though more are still needed at times. The Directors wish it to be known that the Charity could not succeed without the efforts of volunteers, so they thank you all.

Container 18 was made ready for shipping thanks to all the donations of tools from members, supporters and the general public in Wales and beyond. Volunteers at the Depot sort and pack the container which is a bit like a 3D jigsaw. Container 19 was also sent towards the end of the year.

Container 18 had quite a few workshop machines in it which we hope will greatly improve the level of training we can deliver at Kalwande. Machines like welders, industrial pillar drills, saw benches and even generators were sent. It's an unusual load as it also contains many nails, screws, bolts, hinges, and other ironmonger items that we were lucky enough to have donated at just the right time by the good folks in Llanelli/Carmarthen, headed up by our associate and long-time supporter, Colin Hill. We also managed to include over 150 sewing machines, some of which will be installed in the new sewing machine centre at Kalwande.

Historically we have been able to provide tools like hammers and anvils for blacksmiths and for many years we've employed these same blacksmiths to supply us with hand forged, high-quality tools for gardening and greenwood work. A large batch finally arrived in Crickhowell in January. There were trowels, hand forks, billhooks, bean planters, adzes, drawknives, even side axes as well as some bunting (made by tailors we support) and bells. They are sold in our shop and, of course, at events throughout the year. They are extremely popular and we always sell out of these items. We attended more than 20 events during the year, raising a substantial amount of funds for the charity. Our thanks to those who manage the events, prepare the stalls and staff them, as well as the thousands who attend and learn about our work and the reasons why we do what we do.

Relationships with other organisations is an important aspect of our work in Wales. These include Men's Sheds, Repair Cafes, Rotary, WI, Soroptimists and many other like-minded charities.

Tustees met every two months, with some meetings still held on line. A recruitment campaign for more Trustees began and is ongoing.

## **Tools for Self Reliance Cymru**

**Registered number:** 03068269

### **Directors' Report**

**In Tanzania**, the Partnership between TFSR Cymru and Kalwande Vocational College progressed at a phenomenal rate.

#### **Infrastructure –**

September 2022 – funding for 70 gallons of paint to restore the public face of many buildings on the campus and 30 gallons to make the dormitories respectable.

February 2023 - The Sewing Machine Training Room building was completely restored, completed and made ready for occupation.

July 2023 - Temporary Workshop and Carpentry building were restored and completed. This gave ample workshop and office space for the TFSR Cymru technicians and for the carpentry training courses.

July 2023 – The major project of the brand-new workshop was started, breaking ground on 15th July. By the end of August, and the end of the financial year, the foundations and load bearing floor was completed, and good progress had been made on the blockwork for the walls.

#### **Training –**

Four residential courses, each accommodating thirty students were carried out successfully. 120 young lives given a head start in the world of meaningful work.

1 – November 2022 – Carpentry, Motor Vehicle and Electrical.

2 - May 2023 - Sewing Machine Maintenance and Repair.

Inaugural course in the newly reconstructed building. Observed by both Co-Chairs and Alec Rix who were on the monitoring visit and also by our Tanzanian Patron, Mike Laiser.

3 – July 2023 – Electrical safety, Carpentry and Motorcycle Maintenance.

4 – August 2023 – Sewing Maintenance and Repair, Carpentry and Construction.

#### **Shipping Containers –**

November 2022 – Container number 18 left the Depot bound for Tanzania.

August 2023 – Container number 19 left the Depot.

2 containers in one year shows how donations had massively increased over previous years.

Also in August 2023, discussions took place between TFSR Cymru and WorkAid, a similar but much larger charity in Chesham, Bucks. to look at ways of working together with a common aim.

We look forward in 2024 to the completion of the new workshop, sending lots more tools and sewing machines and many more training courses.

**Tools for Self Reliance Cymru****Registered number: 03068269****Directors' Report****Accounting and reporting responsibilities**

The charity trustees are responsible for preparing an annual report and financial statements in accordance with the applicable law and Standard 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 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The Charities Act 2011 requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity for that period. In preparing the financial statements, the trustees are required to;

- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue as a going concern

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 22 May 2024 and signed on its behalf.

Corin Mills  
Director

## **Tools for Self Reliance Cymru Limited**

### **Independent Examiner's report to the board of Trustees on the preparation of the unaudited statutory accounts of Tools for Self Reliance Cymru Limited, a company limited by guarantee.**

We report to the charity trustees on the examination of the company accounts for the year ended 31st August 2023, which are set out on pages 1 to 13.

#### **Respective responsibilities of trustees and examiner**

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a 'true and fair' view in accordance with the Generally Accepted Accounting Practice (GAAP) effective for accounting periods beginning on or after 1 January 2015.

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied ourselves that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, We report in respect of the examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out our examination we have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

The Charity's trustees 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to;

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act ;and
- to state whether particular matters have come to our attention

#### **Basis of the independent examiner's report**

Our examination was carried out in accordance with the General directions given by the Charity Commissioners. 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 you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required of an audit, and consequently we do not express an audit opinion on the view given by the accounts.

#### **Independent examiner's statement**

In the course of our examination, no matter has come to our attention (other than that disclosed below);

(A) which gives us reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that;

- \* proper accounting records are kept in accordance with section 130 of the 2011 Act; and
- \* accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act; or

(B) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Catherine A Williams Ltd  
Chartered Accountants  
The Old Bank  
Beaufort Street  
Crickhowell  
Powys  
NP8 1AD

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**Tools for Self Reliance Cymru**  
**Profit and Loss Account**  
**for the year ended 31 August 2023**

	Unrestricted Funds General	Restricted Funds	This Year Total Funds	
	<b>2023</b> £	<b>2023</b> £	<b>2023</b> £	<b>2022</b> £
<b>Income</b>	107,207	23,595	130,802	92,809
<b>Partnership Development Expenditure</b>	(61,151)	(15,310)	(76,461)	(62,757)
<b>Direct Expenditure</b>	(7,103)	-	(7,103)	(5,574)
<b>Fundraising Expenditure</b>	(2,376)	-	(2,376)	(1,823)
<b>Administrative expenses</b>	(42,882)	-	(42,882)	(59,144)
<b>Total Resources Expended</b>	(113,512)	(15,310)	(128,822)	(129,298)
Interest receivable	448	-	448	384
<b>Net (Resources Expended)/ Incoming Resources</b>	(5,857)	8,285	2,428	(36,105)
Total Funds Brought Forward	79,911	7,773	87,684	123,789
<b>Retained Reserves carried forward</b>	<u>74,054</u>	<u>16,058</u>	<u>90,112</u>	<u>87,684</u>

**Tools for Self Reliance Cymru****Registered number:** 03068269**Balance Sheet****as at 31 August 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	6	30,864	29,317
<b>Current assets</b>			
Stocks		8,689	5,610
Debtors	7	861	1,600
Cash at bank and in hand		50,830	56,314
		<u>60,380</u>	<u>63,524</u>
<b>Creditors: amounts falling due within one year</b>	8	(1,132)	(5,157)
<b>Net current assets</b>		<u>59,248</u>	<u>58,367</u>
<b>Net assets</b>		<u>90,112</u>	<u>87,684</u>
<b>Capital and reserves</b>			
Profit and loss account		90,112	87,684
<b>Shareholder's funds</b>		<u>90,112</u>	<u>87,684</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Corin Mills

Director

Approved by the board on 22 May 2024

**Tools for Self Reliance Cymru**  
**Notes to the Accounts**  
**for the year ended 31 August 2023**

**1 Accounting policies**

***Basis of preparation***

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Standard 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 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

***Income***

All incoming resources are recognised once the charity has an entitlement to the resources, it is certain that the resources will be received and the monetary value of the incoming resources can be measured with sufficient reliability

**2 Expenditure**

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs relating to that category.

**3 Directors/Trustees Remuneration**

The company's constitution precludes the payment of salaried remuneration to the Directors therefore the trustees received no salaried remuneration during the year.

**4 Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	2% reducing balance
Plant and machinery	25% reducing balance

**Tools for Self Reliance Cymru**  
**Notes to the Accounts**  
**for the year ended 31 August 2023**

**Stocks**

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

**Debtors**

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

**Creditors**

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**Pensions**

Contributions to defined contribution plans are expensed in the period to which they relate.

<b>5 Employees</b>	<b>2023 Number</b>	<b>2022 Number</b>
Average number of persons employed by the company	<u>2</u>	<u>2</u>

**6 Tangible fixed assets**

	<b>Land and buildings £</b>	<b>Plant and machinery etc £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 September 2022	42,027	29,882	71,909
Additions	-	3,430	3,430
At 31 August 2023	<u>42,027</u>	<u>33,312</u>	<u>75,339</u>
<b>Depreciation</b>			
At 1 September 2022	14,620	27,972	42,592
Charge for the year	548	1,335	1,883
At 31 August 2023	<u>15,168</u>	<u>29,307</u>	<u>44,475</u>
<b>Net book value</b>			
At 31 August 2023	<u>26,859</u>	<u>4,005</u>	<u>30,864</u>
At 31 August 2022	<u>27,407</u>	<u>1,910</u>	<u>29,317</u>

<b>7 Debtors</b>	<b>2023 £</b>	<b>2022 £</b>
Other debtors	<u>861</u>	<u>1,600</u>

**Tools for Self Reliance Cymru**  
**Notes to the Accounts**  
**for the year ended 31 August 2023**

<b>8 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	322	2,204
Other creditors	810	2,953
	<u>1,132</u>	<u>5,157</u>

**9 Movement in Major funds**

	<b>Fund Balance Bfwd</b>	<b>Income Resources</b>	<b>Outgoing Resources</b>	<b>Fund Balance Cfwd</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General Unrestricted Fund	79,911	107,655	(113,512)	74,054
Restricted Fund	<u>7,773</u>	<u>23,595</u>	<u>(15,310)</u>	<u>16,058</u>
	<u>87,684</u>	<u>131,250</u>	<u>(128,822)</u>	<u>90,112</u>

Restricted funds relate to various grants received during the year and include a grant from WCVA: Wales Africa Grant of which £15,494.88 of the total grant amount of £19,368.58 was received in the year. The objective of this grant is to provide training courses for Artisans and crafts workers in Tanzania. Restricted expenditure of £15,310.27 was incurred in relation to this grant in the year to 31st August 2023 with the remaining grant monies due to be used in the period to 31/05/2024.

**10 Related party transactions**

No member of the committee had any personal interest in any contract or transaction entered into by the charity during the year ending 31st August 2023.

**11 Other information**

Tools for Self Reliance Cymru is a private company limited by shares and incorporated in England and Wales. Its registered office is:  
The Tools Workshop, Upper House  
Standard Street  
Crickhowell  
Powys  
NP8 1BZ