

HANDS @ WORK IN AFRICA UK

England & Wales · Charity number 1117446

Details

Other names HANDS AT WORK IN AFRICA UK LIMITED

Status Registered

Legal form Charitable company

Company number [05886060](#)

Registered 2007-01-04

Register [View on the Charity Commission register](#)

Contact

Address 14 Huntlands Road
Halesowen
West Midlands
B63 4LY

Phone 07802218375

Email nick@uk.handsatwork.org

Website www.uk.handsatwork.org

Activities

Objects: 3. The charitable purposes are, for the benefit of people in Africa, by such charitable means as the trustees in their absolute discretion think fit: 3.1 To relieve poverty;3.2 To relieve suffering;3.3 To promote good health and increase life expectancy3.4 To advance education and training3.5 To promote any other charitable purpose

Activities: The charitable purposes are, for the benefit of people in Africa, by such charitable means as the trustees in their absolute discretion think fit: To relieve poverty To relieve suffering To promote good health and increase life expectancy To advance education and training To promote any other charitable purpose

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** AFRICA
- Congo (Democratic Republic)
- Eswatini
- Malawi
- Mozambique
- Nigeria
- South Africa
- Zambia
- Zimbabwe
- Dudley
- Suffolk

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £340,706 | £330,084 | - | - |
| 2023-12-31 | £343,857 | £378,795 | - | - |
| 2022-12-31 | £315,063 | £336,201 | - | - |
| 2021-12-31 | £355,410 | £362,890 | - | - |
| 2020-12-31 | £353,433 | £324,548 | - | - |

Trustees

| Name | Role | Appointed |
|---------------------------|-------|------------|
| Oliver Westmancott | Chair | 2014-02-24 |
| Ann-Marie Agyeman | | 2019-10-01 |
| Christopher Poulson | | 2026-04-16 |
| NICHOLAS JAMES LAWRENCE | | |
| REV DAVID ELLIS NEWSOME | | 2011-04-22 |
| Teresa Ann Clarke CBE | | 2024-06-09 |

HANDS @ WORK IN AFRICA UK

England & Wales - Charity number 1117446

Accounts

COMPANY REGISTRATION NUMBER: 05886060
CHARITY REGISTRATION NUMBER: 1117446

Hands @ Work In Africa UK
Company Limited by Guarantee
Unaudited Financial Statements
31st December 2024

WEDNESDAY



AEAA06PS

A25

03/09/2025

#297

COMPANIES HOUSE

A A B GRAINGER FCA

Griffiths & Pegg Limited
Chartered Accountants
3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
West Midlands
DY5 1XE

Hands @ Work In Africa UK
Company Limited by Guarantee
Financial Statements
Year ended 31st December 2024

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Hands @ Work In Africa UK

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31st December 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31st December 2024.

Objectives and Activities

The objectives of the company are:

For the benefit of people in Africa, by such charitable means as the trustees in their absolute discretion think fit:

- To relieve poverty;
- To relieve suffering;
- To promote good health and increase life expectancy;
- To advance education and training;
- To promote any other charitable purpose.

The principal activities undertaken in pursuit of its charitable aims have continued to be:

- raising awareness throughout the UK of the plight of orphans, vulnerable children, and their fragile support networks, particularly in communities suffering from extreme poverty in Sub-Saharan Africa.
- forming and building partnerships with churches, corporate bodies and individuals
- organising visits to partner communities in Africa to foster relationships
- encouraging and facilitating short and long-term volunteering
- raising money to facilitate the delivery of our charitable objectives
- providing grants to organisations and individuals to deliver our charitable objectives.

In overseeing the activities of the organisation, the Trustees have had due regard to the guidance issued by the Charity Commission on public benefit.

Achievements and Performance

In Summary

Despite ongoing financial pressures caused by the cost-of-living crisis, we are grateful for the faithfulness of our partners and supporters. In 2024, £340,607 was received in donations, enabling continued support for 13 communities across Africa, with 1,173 children receiving the Three Essential Services. These services are delivered through the efforts of 181 local Care Workers, whom we support and encourage.

We are also delighted by the response to our 2024 challenge to organise novel fundraising events, which have raised over £6,000. Notable mentions include the Biggleswade Cubs Loo Push for Mafambisa and George Green's Highland Trek for Malakota.

Two of the UK-supported communities – Zwelisha in South Africa and Msengeni A in Eswatini – graduated in 2024. This is a significant milestone, indicating that the local church is now sustainably caring for the most vulnerable in their midst using their own resources. We anticipate taking on new communities in 2025 as part of this ongoing journey.

We also supported two crisis situations: harvest relief across various countries, and the conflict in Goma, DRC.

Volunteers

In 2024, 31 individuals volunteered with the UK office, and over 50 Advocates served as champions for Hands at Work within their own churches and organisations.

Two UK volunteers continued serving long-term in Africa. Although the number of UK volunteers in Africa has fallen, it is exciting to see the continuing growth and development of young African leaders. Hands at Work has always seen the role of overseas volunteers as like scaffolding, a temporary, but essential tool in building a structure and leaving it stronger than upon arrival.

The charity helps support these volunteers by providing and encouraging partners to provide emotional and prayer support. The charity also raises funds for and provides regular and ad hoc

Hands @ Work In Africa UK

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31st December 2024

financial grants to volunteers that help enable them to serve in Africa.

International Visits

Three UK-based teams and five sets of visitors travelled to communities in South Africa, Eswatini, Zambia, and Malawi. These included a new partner from Southampton visiting South Africa and Eswatini, a Bristol church team travelling to South Africa, visitors from the West Midlands spending time in Zambia, a Bedfordshire church team returning to South Africa and specialised visits, including nurses supporting Child Health Assessments in Malawi and a volunteer assisting at farms in Zambia. We also welcomed Dan Waspe, a long-term UK volunteer based in South Africa, back to the UK for three weeks. His visit was an encouragement to our partners, volunteers, and supporters across the country.

Whilst needing to be strategic with our visits to Africa in order to honour our responsibility as good stewards of the environment, our partnerships emphasise that relationships remain central to our work – both within Africa and in our International Offices: establishing and nurturing connections with partners and supporters is key to fostering long-term commitment and support. At the same time, Hands at Work is committed to maintaining an outward focus. This is evident in the work of Advocates reaching out to potential partners through the 'each one reach one' approach, and in our shared attentiveness to the most vulnerable within our own communities.

Gatherings

The UK National Gathering in Birmingham in October was our best attended and it was especially valuable to have strong representation from Africa who all contributed to the discussions of our work and plans.

Hands UK Leadership

The Gathering also marked the significant event of David and Jane Newsome stepping down from the UK National Coordinator role. Their dedication has been pivotal to the progress of Hands at Work in the UK, a sentiment echoed throughout the Hands at Work global community.

Financial Review

Income from donations in 2024 was £340,607, a slight decrease from £343,524 in 2023. The reduction in one-off gifts reflects broader economic challenges, yet our regular supporters and partners have remained steadfast, enabling us to continue our core work.

We maintain a reserves policy to ensure the financial sustainability of the charity and to allow us to respond to urgent needs in Africa. Full details of our income, expenditure, and reserves can be found in the accompanying financial statements.

Structure, Governance and Management

Hands at Work in Africa UK is a charitable company limited by guarantee. The Board of Trustees meets regularly to review strategy, ensure financial accountability, and support the operations of Hands UK.

New trustees are recruited based on identified skills gaps and a shared commitment to our mission.

The day-to-day operations are managed by a small team supported by volunteers. We also work closely with Hands at Work International and the regional offices across Africa.

In 2024, we welcomed Teresa Clarke as a new Trustee.

Public Benefit Statement

The Trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission on public benefit. All of the activities undertaken during the year are aligned with our charitable objectives and contribute to public benefit, particularly among vulnerable children and communities in sub-Saharan Africa

Hands @ Work In Africa UK

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31st December 2024

Reference and administrative details

Registered charity name Hands @ Work In Africa UK

Charity registration number 1117446

Company registration number 05886060

Principal office and registered office
14 Huntlands Road
Halesowen
West Midlands
B63 4LY

The trustees

Mr N Lawrence
Rev D Newsome
Mrs A M Agyeman
Mr O Westmancott
Ms T A Clarke (Appointed 9 June 2024)
Mr B L Askew

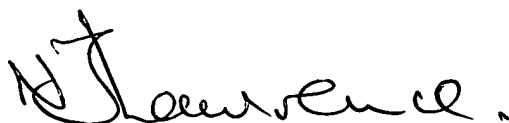
Independent examiner

Mr A A B Grainger
Griffiths & Pegg Limited
3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
West Midlands
DY5 1XE

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 29th August 2025 and signed on behalf of the board of trustees by:



Mr N Lawrence
Trustee

Hands @ Work In Africa UK

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hands @ Work In Africa UK

Year ended 31st December 2024

I report to the trustees on my examination of the financial statements of Hands @ Work In Africa UK ('the charity') for the year ended 31st December 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself 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, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

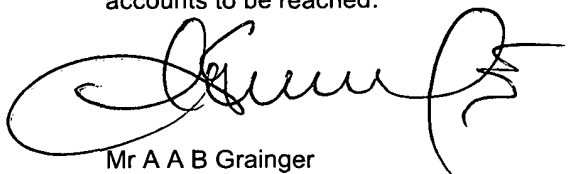
Hands @ Work In Africa UK

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hands @ Work In Africa UK
(continued)

Year ended 31st December 2024

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr A A B Grainger
Independent Examiner

Griffiths & Pegg Limited
3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
West Midlands
DY5 1XE

29th August 2025

Hands @ Work In Africa UK
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31st December 2024

| | | 2024 | | 2023 | |
|---|-------------|-------------------------------------|-----------------------------------|--------------------------|--------------------------|
| | Note | Unrestricted funds £ | Restricted funds £ | Total funds £ | Total funds £ |
| Income and endowments | | | | | |
| Donations and legacies | 5 | 8,121 | 332,485 | 340,606 | 343,524 |
| Investment income | 6 | 100 | – | 100 | 333 |
| Total income | | <u>8,221</u> | <u>332,485</u> | <u>340,706</u> | <u>343,857</u> |
| Expenditure | | | | | |
| Expenditure on raising funds: | | | | | |
| Costs of raising donations and legacies | 7 | 10,475 | – | 10,475 | 14,100 |
| Expenditure on charitable activities | 8,9 | 1,680 | 317,929 | 319,609 | 364,695 |
| Total expenditure | | <u>12,155</u> | <u>317,929</u> | <u>330,084</u> | <u>378,795</u> |
| Net income/(expenditure) | | <u>(3,934)</u> | <u>14,556</u> | <u>10,622</u> | <u>(34,938)</u> |
| Transfers between funds | | (4,542) | 4,542 | – | – |
| Net movement in funds | | <u>(8,476)</u> | <u>19,098</u> | <u>10,622</u> | <u>(34,938)</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 17,747 | 26,877 | 44,624 | 79,562 |
| Total funds carried forward | | <u>9,271</u> | <u>45,975</u> | <u>55,246</u> | <u>44,624</u> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Hands @ Work In Africa UK
Company Limited by Guarantee
Statement of Financial Position
31st December 2024

| | Note | 2024 £ | £ | 2023 £ |
|--|------|----------------|----------------------|----------------------|
| Current assets | | | | |
| Cash at bank and in hand | | 56,746 | | 46,124 |
| Creditors: amounts falling due within one year | 15 | <u>(1,500)</u> | | <u>(1,500)</u> |
| Net current assets | | | 55,246 | 44,624 |
| Total assets less current liabilities | | | 55,246 | 44,624 |
| Net assets | | | <u>55,246</u> | <u>44,624</u> |
| Funds of the charity | | | | |
| Restricted funds | | | 45,975 | 26,877 |
| Unrestricted funds | | | <u>9,271</u> | <u>17,747</u> |
| Total charity funds | 16 | | <u>55,246</u> | <u>44,624</u> |

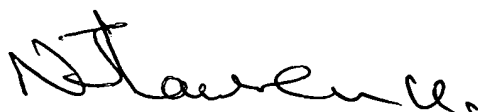
For the year ending 31st December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 29th August 2025, and are signed on behalf of the board by:



Mr N Lawrence
Trustee

Hands @ Work In Africa UK
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31st December 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 14 Huntlands Road, Halesowen, West Midlands, B63 4LY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The trustees have taken advantage of the exemption in FRS 102 from including a cash flow statement in the financial statements on the grounds that the company is a small entity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Hands @ Work In Africa UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st December 2024

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Resources expended

Expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

4. Limited by guarantee

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|-------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| General funds | 8,121 | – | 8,121 |
| Visit fees | – | 6,362 | 6,362 |
| Crisis response | – | 6,941 | 6,941 |
| Specific projects | – | 10,695 | 10,695 |
| Volunteer Support | – | 55,409 | 55,409 |
| 3ES Unspecified | – | 61,054 | 61,054 |
| 3ES South Africa | – | 56,275 | 56,275 |
| 3ES Zimbabwe | – | 16,481 | 16,481 |
| 3ES Zambia | – | 59,505 | 59,505 |
| 3ES Eswatini | – | 54,615 | 54,615 |
| 3ES Mozambique | – | 5,148 | 5,148 |
| | <u>8,121</u> | <u>332,485</u> | <u>340,606</u> |

Hands @ Work In Africa UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st December 2024

5. Donations and legacies *(continued)*

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|-------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| General funds | 11,000 | – | 11,000 |
| Visit fees | – | 7,590 | 7,590 |
| Crisis response | – | 3,981 | 3,981 |
| Specific projects | – | 16,854 | 16,854 |
| Volunteer Support | – | 80,754 | 80,754 |
| 3ES Unspecified | – | 42,190 | 42,190 |
| 3ES South Africa | – | 68,011 | 68,011 |
| 3ES Zimbabwe | – | 11,423 | 11,423 |
| 3ES Zambia | – | 57,830 | 57,830 |
| 3ES Eswatini | – | 41,548 | 41,548 |
| 3ES Mozambique | – | 2,343 | 2,343 |
| | <u>11,000</u> | <u>332,524</u> | <u>343,524</u> |

6. Investment income

| | Unrestricted Funds £ | Total Funds 2024 £ | Unrestricted Funds £ | Total Funds 2023 £ |
|--------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Bank interest receivable | <u>100</u> | <u>100</u> | <u>333</u> | <u>333</u> |

7. Costs of raising donations and legacies

| | Unrestricted Funds £ | Total Funds 2024 £ | Unrestrict ed Funds £ | Total Funds 2023 £ |
|--------------|----------------------------|--------------------------|-----------------------------|--------------------------|
| Insurance | 737 | 737 | 676 | 676 |
| Expenses | 4,804 | 4,804 | 8,394 | 8,394 |
| Office costs | 4,754 | 4,754 | 4,850 | 4,850 |
| Bank charges | 180 | 180 | 180 | 180 |
| Total | <u>10,475</u> | <u>10,475</u> | <u>14,100</u> | <u>14,100</u> |

8. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|---------------|----------------------------|--------------------------|--------------------------|
| Support costs | <u>1,680</u> | <u>317,929</u> | <u>319,609</u> |
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
| Support costs | <u>1,620</u> | <u>363,075</u> | <u>364,695</u> |

Hands @ Work In Africa UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st December 2024

9. Expenditure on charitable activities by activity type

| | Support costs £ | Total funds 2024 £ | Total fund 2023 £ |
|-------------------|-----------------------|--------------------------|-------------------------|
| Visit fees | 6,116 | 6,116 | 7,590 |
| Crisis Response | 6,389 | 6,389 | 6,455 |
| Specific Projects | 11,330 | 11,330 | 22,428 |
| Volunteer Support | 55,343 | 55,343 | 72,154 |
| 3ES Nigeria | 1,926 | 1,926 | – |
| 3ES South Africa | 21,302 | 21,302 | 31,752 |
| 3ES Zimbabwe | 22,468 | 22,468 | 28,419 |
| 3ES Zambia | 158,242 | 158,242 | 153,051 |
| 3ES Eswatini | 15,896 | 15,896 | 21,614 |
| 3ES Mozambique | 18,917 | 18,917 | 19,612 |
| Governance costs | 1,680 | 1,680 | 1,620 |
| | <u>319,609</u> | <u>319,609</u> | <u>364,695</u> |

Hands @ Work In Africa UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st December 2024

10. Analysis of support costs

| | General Funds £ | Visit fees £ | Crisis Response £ | Specific Projects £ | Volunteer Support £ | 3ES South Africa £ | 3ES Zimbabwe £ |
|---|-----------------------|--------------------|-------------------------|---------------------------|---------------------------|--------------------------|------------------------|
| Governance costs | 1,680 | – | – | – | – | – | – |
| Transfer of funds to Projects in Africa | – | 6,116 | 6,389 | 11,330 | 55,343 | 21,302 | 22,468 |
| | <u>1,680</u> | <u>6,116</u> | <u>6,389</u> | <u>11,330</u> | <u>55,343</u> | <u>21,302</u> | <u>22,468</u> |
| | | 3ES Zambia £ | 3ES Eswatini £ | 3ES Mozambique £ | 3ES Nigeria £ | Total 2024 £ | Total 2023 £ |
| Governance costs | – | – | – | – | – | 1,680 | 1,620 |
| Transfer of funds to Projects in Africa | 158,242 | 158,242 | 15,896 | 18,917 | 1,926 | 317,929 | 363,075 |
| | <u>158,242</u> | <u>158,242</u> | <u>15,896</u> | <u>18,917</u> | <u>1,926</u> | <u>319,609</u> | <u>364,695</u> |

Hands @ Work In Africa UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st December 2024

11. Independent examination fees

| | 2024 | 2023 |
|--|--------------|--------------|
| | £ | £ |
| Fees payable to the independent examiner for: Independent examination of the financial statements | <u>1,680</u> | <u>1,620</u> |

12. Staff costs

The average head count of employees during the year was 5 (2023: 5).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Travel and meeting expenses reimbursed to trustees or paid directly to third parties during the year amounted to £4,804 (2023 £8,394)

14. Transfers between funds

During the year the following fund transfers were made:

-The 3ES Fund (Three Essential Services - basic healthcare, food and primary education) holds donations for this purpose where donors have not yet indicated a specific community to receive their donation. The Trustees draw from this account to meet the charity's commitment to particular communities and respond to specific needs. During the year the trustees drew £51,162 (2023: £41,238) in this regard.

15. Creditors: amounts falling due within one year

| | 2024 | 2023 |
|------------------------------|--------------|--------------|
| | £ | £ |
| Accruals and deferred income | <u>1,500</u> | <u>1,500</u> |

Hands @ Work In Africa UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st December 2024

16. Analysis of charitable funds

Unrestricted funds

| | At 1/1/2024 | Income | Expenditure | Transfers | At 31/12/2024 |
|---------------|---------------|--------------|-----------------|----------------|---------------|
| | £ | £ | £ | £ | £ |
| General funds | <u>17,747</u> | <u>8,221</u> | <u>(12,155)</u> | <u>(4,542)</u> | <u>9,271</u> |

| | At 1/1/2023 | Income | Expenditure | Transfers | At 31/12/2023 |
|---------------|---------------|---------------|-----------------|-----------------|---------------|
| | £ | £ | £ | £ | £ |
| General funds | <u>48,124</u> | <u>11,333</u> | <u>(15,720)</u> | <u>(25,990)</u> | <u>17,747</u> |

Restricted funds

| | At 1/1/2024 | Income | Expenditure | Transfers | At 31/12/24 |
|-------------------|---------------|----------------|------------------|--------------|---------------|
| | £ | £ | £ | £ | £ |
| Visit fees | – | 6,362 | (6,117) | 5 | 250 |
| Crisis Response | 39 | 6,941 | (6,389) | 150 | 741 |
| Specific Projects | 2,299 | 10,695 | (11,330) | (900) | 764 |
| Volunteer Support | 6,898 | 55,409 | (55,343) | (1,015) | 5,949 |
| 3ES Unspecified | 4,567 | 61,054 | – | (51,162) | 14,459 |
| 3ES Mozambique | 321 | 5,148 | (18,916) | 14,019 | 572 |
| 3ES South Africa | 4,277 | 56,275 | (21,302) | (33,916) | 5,334 |
| 3ES Zimbabwe | 685 | 16,481 | (22,468) | 11,762 | 6,460 |
| 3ES Zambia | 5,038 | 59,505 | (158,242) | 99,823 | 6,124 |
| 3ES Eswatini | 2,753 | 54,615 | (15,896) | (36,150) | 5,322 |
| 3ES Nigeria | – | – | (1,926) | 1,926 | – |
| | <u>26,877</u> | <u>332,485</u> | <u>(317,929)</u> | <u>4,542</u> | <u>45,975</u> |

| | At 1/1/2023 | Income | Expenditure | Transfers | At 31/12/23 |
|-------------------|---------------|----------------|------------------|---------------|---------------|
| | £ | £ | £ | £ | £ |
| Visit fees | – | 7,590 | (7,590) | – | – |
| Crisis Response | 2,513 | 3,981 | (6,455) | – | 39 |
| Specific Projects | 7,873 | 16,854 | (22,428) | – | 2,299 |
| Volunteer Support | 965 | 80,754 | (72,154) | (2,667) | 6,898 |
| 3ES Unspecified | 3,615 | 42,190 | – | (41,238) | 4,567 |
| 3ES Mozambique | 126 | 2,343 | (19,612) | 17,464 | 321 |
| 3ES South Africa | 5,937 | 68,011 | (31,752) | (37,919) | 4,277 |
| 3ES Zimbabwe | 1,160 | 11,423 | (28,419) | 16,521 | 685 |
| 3ES Zambia | 6,290 | 57,830 | (153,051) | 93,969 | 5,038 |
| 3ES Eswatini | 2,959 | 41,548 | (21,614) | (20,140) | 2,753 |
| | <u>31,438</u> | <u>332,524</u> | <u>(363,075)</u> | <u>25,990</u> | <u>26,877</u> |

Hands @ Work In Africa UK**Company Limited by Guarantee****Notes to the Financial Statements (continued)****Year ended 31st December 2024****17. Analysis of net assets between funds**

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|----------------|----------------------------|--------------------------|--------------------------|
| Current assets | <u>9,271</u> | <u>45,975</u> | <u>55,246</u> |
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
| Current assets | <u>17,747</u> | <u>26,877</u> | <u>44,624</u> |

HANDS @ WORK IN AFRICA UK

England & Wales - Charity number 1117446

Accounts

COMPANY REGISTRATION NUMBER: 05886060
CHARITY REGISTRATION NUMBER: 1117446

Hands @ Work In Africa UK
Company Limited by Guarantee
Unaudited Financial Statements
31st December 2023

A A B GRAINGER FCA

Griffiths & Pegg Limited
Chartered Accountants
3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
West Midlands
DY5 1XE

Hands @ Work In Africa UK
Company Limited by Guarantee
Financial Statements
Year ended 31st December 2023

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Hands @ Work In Africa UK

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31st December 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31st December 2023.

Achievements and performance

Fundraising:

The cost-of-living crisis has continued this year and has resulted in the reduction of 'one off' gifts. However, once again, we are very thankful for the faithfulness and commitment of our partners and regular supporters in the UK. They have maintained their support enabling us to continue providing grants for the delivery of Three Essential Services (food, primary education and basic healthcare) in the African communities that Hands @ Work in Africa UK supports.

It is in this context that we report income from donations in 2023 of: £343,524 against £315,063 last year. This represents an increase in income of £28,461.

Partnerships:

We are glad to report that in this last year two new partnerships have developed making 24 (22 in 2022). The search for new partners remains a priority.

Organising visits:

We had four teams from the UK travel to visit their partner communities in 2023. One was a joint team with two partners, so five partners in total visited Africa on teams. Between them, the teams visited South Africa, Eswatini, Zambia and Mozambique. This was the first time a UK team had travelled to Mozambique. We also had a number of individuals from the UK visit Africa, and one person who joined a cross-International Office Health Assessment Team to Zambia. These visits from teams and individuals help to strengthen partnerships and supporter commitment.

Encouraging volunteering:

During 2023 there were five volunteers serving long term in Africa from the UK. This has reduced from eight in 2022. This reduction is because the natural cycle of volunteers returning to the UK have not been matched by new volunteers from the UK heading to Africa. Although the number of UK volunteers in Africa has fallen, it is exciting to see the continuing growth and development of young African leaders. Hands at Work has always seen the role of overseas volunteers as like scaffolding, a temporary, but essential tool in building a structure and leaving it stronger than upon arrival.

The charity helps support these volunteers holistically by providing and encouraging partners to provide emotional and prayer support. The charity also raises funds for and provides regular and ad hoc financial grants to volunteers that help enable them to serve in Africa.

Financial review

Position:

The charity had an income from donations in 2023 of: £343,524 against £315,063 last year. This represents an increase in income of £28,461.

The charity expenditure was £378,795 (£336,201 in 2022). This was made up of:

- Grants of £283,331 for the delivery of regular and one-off activities in Africa
- Grants of £72,154 for the support of volunteers serving in Africa
- Administrative and fundraising expenses of £15,720
- Team visit fees of £7,590 which are reimbursed by the visiting teams and do not reflect a net cost to the charity.

Reserves:

The charity's policy on reserves is founded on a desire to maximise the funds made available on the

Hands @ Work In Africa UK

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31st December 2023

ground in Africa. Previously the reserves policy was to meet contractual requirements in the UK and to sustain operations in the UK and meet its commitments to three essential services in Africa and to UK volunteers for three months. At review the directors agreed that this was unnecessarily high and offered little additional security to the work in Africa. A new policy was agreed that covered all UK contractual commitments and enough money to repatriate all UK volunteers in the case of an emergency. The risk of income changes affecting the delivery of projects in Africa was mitigated by improving the frequency and detail of financial communications with our partners in Africa that would provide earlier warning of any possible funding issues.

At 31st December 2023 the minimum reserves requirement on this basis was £20,000 (2022 £70,800). Actual reserves remain comfortably above the minimum reserves requirement. The Trustees will continue to monitor and manage free reserves through careful budgeting in future periods to ensure the objectives of the Company are met.

Total funds at the end of 2023 were £44,624, a decrease from £79,562 the prior year as our revised reserves position enabled us to continue to support projects in Africa. Actual reserves remain above the minimum level set by the trustees.

Objectives and activities

The objectives of the company are:

- to benefit those suffering from the effects of HIV and AIDS in Africa
- to relieve poverty
- to alleviate suffering
- to promote good health and increase life expectancy
- to advance education and training
- to support any other charitable purpose

The principal activities undertaken in pursuit of its charitable aims have continued to be:

- raising awareness throughout the UK of the plight of orphans and vulnerable children, people living with or affected by HIV/AIDS and those suffering from extreme poverty in Sub-Saharan Africa.
- forming and building partnerships with churches, corporate bodies and individual
- organising visits to partner communities to foster relationships
- encouraging and facilitating short and long-term volunteering
- raising money to facilitate the delivery of our charitable objective
- providing grants to organisations and individuals to deliver our charitable objectives.

In overseeing the activities of the organisation, the Trustees have had due regard to the guidance issued by the Charity Commission on public benefit.

Structure, governance and management

Hands @ Work in Africa UK is a charitable company limited by guarantee. It was incorporated on 25th July 2006 and was granted charitable status on 3rd January 2007. 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. New directors are appointed by the Board of Directors. All its directors are volunteers. The trustees of the charity are the serving directors of the charitable company.

Hands @ Work in Africa UK is run by volunteers except for one part-time paid employee. Its two UK National Coordinators volunteer full time, and other roles are filled by part-time volunteers and the employee.

Hands @ Work In Africa UK
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31st December 2023

Reference and administrative details

Registered charity name Hands @ Work In Africa UK

Charity registration number 1117446

Company registration number 05886060

Principal office and registered office 14 Huntlands Road
Halesowen
West Midlands
B63 4LY

The trustees

Mr O Westmancott

Mr N Lawrence

Rev D Newsome

Mrs A M Agyeman

Mr G Snyman

Mr B L Askew

(Resigned 24th August 2023)

(Appointed 1st September 2023)

Independent examiner Mr A A B Grainger
Griffiths & Pegg Limited
3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
West Midlands
DY5 1XE

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 10 September 2024 and signed on behalf of the board of trustees by:

Mr O Westmancott
Director

Hands @ Work In Africa UK

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hands @ Work In Africa UK

Year ended 31st December 2023

I report to the trustees on my examination of the financial statements of Hands @ Work In Africa UK ('the charity') for the year ended 31st December 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself 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, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Hands @ Work In Africa UK

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hands @ Work In Africa UK
(continued)

Year ended 31st December 2023

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr A A B Grainger
Independent Examiner

Griffiths & Pegg Limited
3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
West Midlands
DY5 1XE

10 September 2024

Hands @ Work In Africa UK

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31st December 2023

| | | 2023 | | | 2022 |
|---|------|----------------------------|--------------------------|------------------|------------------|
| | Note | Unrestricted funds £ | Restricted funds £ | Total funds £ | Total funds £ |
| Income and endowments | | | | | |
| Donations and legacies | 5 | 11,000 | 332,524 | 343,524 | 315,063 |
| Investment income | 6 | 333 | – | 333 | 226 |
| Total income | | <u>11,333</u> | <u>332,524</u> | <u>343,857</u> | <u>315,289</u> |
| Expenditure | | | | | |
| Expenditure on raising funds: | | | | | |
| Costs of raising donations and legacies | 7 | 14,100 | – | 14,100 | 10,935 |
| Expenditure on charitable activities | 8,9 | 1,620 | 363,075 | 364,695 | 325,266 |
| Total expenditure | | <u>15,720</u> | <u>363,075</u> | <u>378,795</u> | <u>336,201</u> |
| Net expenditure | | <u>(4,387)</u> | <u>(30,551)</u> | <u>(34,938)</u> | <u>(20,912)</u> |
| Transfers between funds | | (25,990) | 25,990 | – | – |
| Net movement in funds | | <u>(30,377)</u> | <u>(4,561)</u> | <u>(34,938)</u> | <u>(20,912)</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 48,124 | 31,438 | 79,562 | 100,474 |
| Total funds carried forward | | <u>17,747</u> | <u>26,877</u> | <u>44,624</u> | <u>79,562</u> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Hands @ Work In Africa UK
Company Limited by Guarantee
Statement of Financial Position
31st December 2023

| | Note | 2023 £ | £ | 2022 £ |
|---|------|----------------|---------------|----------------|
| Current assets | | | | |
| Cash at bank and in hand | | 46,124 | | 81,062 |
| Creditors: amounts falling due within one year | 15 | <u>(1,500)</u> | | <u>(1,500)</u> |
| Net current assets | | | 44,624 | 79,562 |
| Total assets less current liabilities | | | 44,624 | 79,562 |
| Net assets | | | 44,624 | 79,562 |
| | | | | |
| Funds of the charity | | | | |
| Restricted funds | | | 26,877 | 31,438 |
| Unrestricted funds | | | 17,747 | 48,124 |
| Total charity funds | 16 | | 44,624 | 79,562 |

For the year ending 31st December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 13th June 2024, and are signed on behalf of the board by:

Mr O Westmancott
 Director

Hands @ Work In Africa UK
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31st December 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 14 Huntlands Road, Halesowen, West Midlands, B63 4LY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The trustees have taken advantage of the exemption in FRS 102 from including a cash flow statement in the financial statements on the grounds that the company is a small entity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Hands @ Work In Africa UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st December 2023

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Resources expended

Expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

4. Limited by guarantee

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|-------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| General funds | 11,000 | – | 11,000 |
| Visit fees | – | 7,590 | 7,590 |
| Crisis response | – | 3,981 | 3,981 |
| Specific projects | – | 16,854 | 16,854 |
| Volunteer Support | – | 80,754 | 80,754 |
| 3ES Unspecified | – | 42,190 | 42,190 |
| 3ES South Africa | – | 68,011 | 68,011 |
| 3ES Zimbabwe | – | 11,423 | 11,423 |
| 3ES Zambia | – | 57,830 | 57,830 |
| 3ES Eswatini | – | 41,548 | 41,548 |
| 3ES Mozambique | – | 2,343 | 2,343 |
| | <u>11,000</u> | <u>332,524</u> | <u>343,524</u> |

Hands @ Work In Africa UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st December 2023

5. Donations and legacies *(continued)*

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|-------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| General funds | 23,557 | – | 23,557 |
| Visit fees | – | 5,962 | 5,962 |
| Crisis response | – | 5,502 | 5,502 |
| Specific projects | – | 9,343 | 9,343 |
| Volunteer Support | – | 59,137 | 59,137 |
| 3ES Unspecified | – | 27,002 | 27,002 |
| 3ES South Africa | – | 64,407 | 64,407 |
| 3ES Zimbabwe | – | 10,516 | 10,516 |
| 3ES Zambia | – | 59,491 | 59,491 |
| 3ES Eswatini | – | 48,658 | 48,658 |
| 3ES Mozambique | – | 1,488 | 1,488 |
| | <u>23,557</u> | <u>291,506</u> | <u>315,063</u> |

6. Investment income

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|--------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Bank interest receivable | <u>333</u> | <u>333</u> | <u>226</u> | <u>226</u> |

7. Costs of raising donations and legacies

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|--------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Insurance | 676 | 676 | 398 | 398 |
| Expenses | 8,394 | 8,394 | 6,141 | 6,141 |
| Office costs | 4,850 | 4,850 | 4,233 | 4,233 |
| Bank charges | 180 | 180 | 163 | 163 |
| | <u>14,100</u> | <u>14,100</u> | <u>10,935</u> | <u>10,935</u> |

8. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|---------------|----------------------------|--------------------------|--------------------------|
| Support costs | <u>1,620</u> | <u>363,075</u> | <u>364,695</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|---------------|----------------------------|--------------------------|--------------------------|
| Support costs | <u>1,560</u> | <u>323,706</u> | <u>325,266</u> |

Hands @ Work In Africa UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st December 2023

9. Expenditure on charitable activities by activity type

| | Support costs £ | Total funds 2023 £ | Total fund 2022 £ |
|-------------------|--------------------|--------------------------|-------------------------|
| Visit fees | 7,590 | 7,590 | 5,962 |
| Crisis response | 6,455 | 6,455 | 4,555 |
| Specific Projects | 22,428 | 22,428 | 16,817 |
| Volunteer Support | 72,154 | 72,154 | 59,234 |
| 3ES South Africa | 31,752 | 31,752 | 35,280 |
| 3ES Zimbabwe | 28,419 | 28,419 | 29,490 |
| 3ES Mozambique | 19,612 | 19,612 | 15,120 |
| 3ES Zambia | 153,051 | 153,051 | 130,032 |
| 3ES Eswatini | 21,614 | 21,614 | 27,216 |
| Governance costs | 1,620 | 1,620 | 1,560 |
| | <u>364,695</u> | <u>364,695</u> | <u>325,266</u> |

10. Analysis of support costs

| | General Funds £ | Visit fees £ | Crisis response £ | Specific Projects £ | Volunteer Support £ | 3ES South Africa £ |
|---|--------------------|-----------------|----------------------|------------------------|------------------------|-----------------------|
| Governance costs | 1,620 | – | – | – | – | – |
| Transfer of funds to Projects in Africa | – | 7,590 | 6,455 | 22,428 | 72,154 | 31,752 |
| | <u>1,620</u> | <u>7,590</u> | <u>6,455</u> | <u>22,428</u> | <u>72,154</u> | <u>31,752</u> |

| | 3ES Zimbabwe £ | 3ES Mozambique £ | 3ES Zambia £ | 3ES Eswatini £ | Total 2023 £ | Total 2022 £ |
|---|-------------------|---------------------|-----------------|-------------------|-----------------|-----------------|
| Governance costs | – | – | – | – | 1,620 | 1,560 |
| Transfer of funds to Projects in Africa | 28,419 | 19,612 | 153,051 | 21,614 | 363,075 | 323,706 |
| | <u>28,419</u> | <u>19,612</u> | <u>153,051</u> | <u>21,614</u> | <u>364,695</u> | <u>325,266</u> |

11. Independent examination fees

| | 2023 £ | 2022 £ |
|--|--------------|--------------|
| Fees payable to the independent examiner for: Independent examination of the financial statements | <u>1,620</u> | <u>1,560</u> |

Hands @ Work In Africa UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st December 2023

12. Staff costs

The average head count of employees during the year was 5 (2022: 5). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2023 No. | 2022 No. |
|--------------------------|-------------|-------------|
| No of Trustees/Directors | <u>5</u> | <u>5</u> |

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Travel and meeting expenses reimbursed to trustees or paid directly to third parties during the year amounted to £4,753 (2022 £6,141)

14. Transfers between funds

During the year the following fund transfers were made:

-The 3ES Fund (Three Essential Services - basic healthcare, food and primary education) holds donations for this purpose where donors have not yet indicated a specific community to receive their donation. The Trustees draw from this account to meet the charity's commitment to particular communities and respond to specific needs. During the year the trustees drew £41,238 (2022: £31,075) in this regard.

15. Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|------------------------------|--------------|--------------|
| Accruals and deferred income | <u>1,500</u> | <u>1,500</u> |

16. Analysis of charitable funds

Unrestricted funds

| | At 1.1.2023 £ | Income £ | Expenditure £ | Transfers £ | At 31.12.2023 £ |
|---------------|------------------|---------------|------------------|-----------------|--------------------|
| General funds | <u>48,124</u> | <u>11,333</u> | <u>(15,720)</u> | <u>(25,990)</u> | <u>17,747</u> |
| | At 1.1.2022 £ | Income £ | Expenditure £ | Transfers £ | At 31.12.2022 £ |
| General funds | <u>86,066</u> | <u>23,783</u> | <u>(12,495)</u> | <u>(49,230)</u> | <u>48,124</u> |

HANDS @ WORK IN AFRICA UK

England & Wales - Charity number 1117446

Accounts

COMPANY REGISTRATION NUMBER: 05886060
CHARITY REGISTRATION NUMBER: 1117446

Hands @ Work In Africa UK
Company Limited by Guarantee
Unaudited Financial Statements
31st December 2022

A A B GRAINGER FCA

Griffiths & Pegg Limited
Chartered Accountants
3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
West Midlands
DY5 1XE

Hands @ Work In Africa UK
Company Limited by Guarantee
Financial Statements
Year ended 31st December 2022

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| The following pages do not form part of the financial statements | |
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Hands @ Work In Africa UK

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31st December 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31st December 2022.

Achievements and performance

The challenges of last year have continued into 2022. The global increases in the cost of living, in particular, have impacted our supporters in the UK and our partners in Africa. We are very thankful for the faithfulness and commitment of our supporters and recognise the challenges that they face in increasing their giving in line with inflation. The developing of new partnerships remains crucial to being able to support more children. However, we recognise that building these relationships takes time and patience. We are in discussion with two potential new partners.

With the further lifting of Covid travel restrictions, 2022 saw 3 teams from the UK able to visit partner communities. This, together with opportunities for Hands at Work advocates and supporters to meet together 'in-person' for the first time for two years will, we trust, help to strengthen partnerships and supporter commitment going forward.

It's in this context that we report income from donations in 2022 of: £315,063 against £355,209 last year. This represents a reduction in income of £40,146.

Whilst the Trustees were able to support the number of children requested of us with the 'three essential services' (food, primary education and basic healthcare), 1,180, it was necessary to draw on reserves in order to honour our commitments.

Total funds at the end of 2022 were £79,562, a decrease of £20,912 on the prior year as our reserves position enabled us to continue to give to Africa. The charities policy on reserves is shown below. Actual reserves remain above the minimum level set by the trustees

Financial review

The charity's policy on reserves is founded on a desire to maximise the funds made available on the ground in Africa. The directors have maintained the reserves policy to meet contractual requirements in the UK and to sustain operations and meet it's commitments to three essential services in Africa and to UK volunteers for three months. At 31st December 2022 the minimum reserves requirement on this basis was £70,800. Actual reserves remain comfortably above the minimum reserves requirement. The Trustees will continue to monitor and manage free reserves through careful budgeting in future periods to ensure the objectives of the Company are met.

Hands @ Work In Africa UK

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31st December 2022

Objectives and activities

The objectives of the company are:

- to benefit those suffering from the effects of HIV and AIDS in Africa
- to relieve poverty
- to alleviate suffering
- to promote good health and increase life expectancy
- to advance education and training
- to support any other charitable purpose

by raising awareness throughout the UK of the plight of orphans and vulnerable children, people living with or affected by HIV/AIDS and those suffering from extreme poverty in Sub-Saharan Africa.

The principal activities undertaken in pursuit of its charitable aims have continued to be:

- forming and building partnerships with churches, corporate bodies and individuals
- organising visits to partner communities to foster relationships,
- encouraging and facilitating short and long-term volunteering, and fundraising.

In overseeing the activities of the organisation, the Trustees have had due regard to the guidance issued by the Charity Commission on public benefit.

Hands @ Work in Africa UK is staffed by volunteers except for one paid employee. Its two UK National Coordinators volunteer full time, and other staff roles are filled by part-time volunteers and the employee. All its directors and trustees are volunteers

Structure, governance and management

Hands @ Work in Africa UK is a charitable company limited by guarantee. It was incorporated on 25th July 2006 and was granted charitable status on 3rd January 2007. 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. New trustees are appointed by the Board of trustees.

Hands @ Work In Africa UK

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31st December 2022

Reference and administrative details

Registered charity name Hands @ Work In Africa UK

Charity registration number 1117446

Company registration number 05886060

Principal office and registered office
14 Huntlands Road
Halesowen
West Midlands
B63 4LY

The trustees

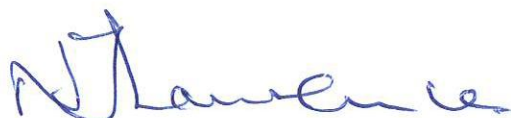
Mr G Snyman
Mr N Lawrence
Rev D Newsome
Mrs A M Agyeman
Mr O Westmancott

Independent examiner
Mr A A B Grainger
Griffiths & Pegg Limited
3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
West Midlands
DY5 1XE

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 4th August 2023 and signed on behalf of the board of trustees by:



Mr N Lawrence
Director

Hands @ Work In Africa UK

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hands @ Work In Africa UK

Year ended 31st December 2022

I report to the trustees on my examination of the financial statements of Hands @ Work In Africa UK ('the charity') for the year ended 31st December 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself 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, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Hands @ Work In Africa UK

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hands @ Work In Africa UK
(continued)

Year ended 31st December 2022

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr A A B Grainger
Independent Examiner

Griffiths & Pegg Limited
3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
West Midlands
DY5 1XE

4th August 2023

Hands @ Work In Africa UK
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31st December 2022

| | | 2022 | | | 2021 |
|---|------|----------------------------|--------------------------|------------------------|------------------|
| | Note | Unrestricted funds £ | Restricted funds £ | Total funds £ | Total funds £ |
| Income and endowments | | | | | |
| Donations and legacies | 5 | 23,557 | 291,506 | 315,063 | 355,209 |
| Investment income | 6 | 226 | – | 226 | 201 |
| Total income | | <u>23,783</u> | <u>291,506</u> | <u>315,289</u> | <u>355,410</u> |
| Expenditure | | | | | |
| Expenditure on raising funds: | | | | | |
| Costs of raising donations and legacies | 7 | 10,935 | – | 10,935 | 8,273 |
| Expenditure on charitable activities | 8,9 | 1,560 | 323,706 | 325,266 | 354,617 |
| Total expenditure | | <u>12,495</u> | <u>323,706</u> | <u>336,201</u> | <u>362,890</u> |
| Net expenditure | | <u>11,288</u> | <u>(32,200)</u> | <u>(20,912)</u> | <u>(7,480)</u> |
| Transfers between funds | | (49,230) | 49,230 | – | – |
| Net movement in funds | | <u>(37,942)</u> | <u>17,030</u> | <u>(20,912)</u> | <u>(7,480)</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 86,066 | 14,408 | 100,474 | 107,954 |
| Total funds carried forward | | <u>48,124</u> | <u>31,438</u> | <u>79,562</u> | <u>100,474</u> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Hands @ Work In Africa UK
Company Limited by Guarantee
Statement of Financial Position
31st December 2022

| | Note | 2022 £ | £ | 2021 £ |
|---|------|----------------|---------------|----------------|
| Current assets | | | | |
| Cash at bank and in hand | | 81,062 | | 101,914 |
| Creditors: amounts falling due within one year | 15 | <u>(1,500)</u> | | <u>(1,440)</u> |
| Net current assets | | | <u>79,562</u> | <u>100,474</u> |
| Total assets less current liabilities | | | <u>79,562</u> | <u>100,474</u> |
| Net assets | | | <u>79,562</u> | <u>100,474</u> |
| Funds of the charity | | | | |
| Restricted funds | | | 31,438 | 14,408 |
| Unrestricted funds | | | <u>48,124</u> | <u>86,066</u> |
| Total charity funds | 16 | | <u>79,562</u> | <u>100,474</u> |

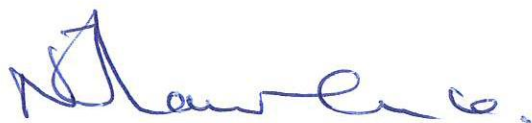
For the year ending 31st December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 4th August 2023, and are signed on behalf of the board by:



Mr N Lawrence
Director

Hands @ Work In Africa UK
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31st December 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 14 Huntlands Road, Halesowen, West Midlands, B63 4LY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The trustees have taken advantage of the exemption in FRS 102 from including a cash flow statement in the financial statements on the grounds that the company is a small entity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Hands @ Work In Africa UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st December 2022

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Resources expended

Expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

4. Limited by guarantee

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|-------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| General funds | 23,557 | – | 23,557 |
| Visit fees | – | 5,962 | 5,962 |
| Crisis response | – | 5,502 | 5,502 |
| Specific projects | – | 9,343 | 9,343 |
| Volunteer Support | – | 59,137 | 59,137 |
| 3ES Unspecified | – | 27,002 | 27,002 |
| 3ES South Africa | – | 64,407 | 64,407 |
| 3ES Zimbabwe | – | 10,516 | 10,516 |
| 3ES Zambia | – | 59,491 | 59,491 |
| 3ES Eswatini | – | 48,658 | 48,658 |
| 3ES Mozambique | – | 1,488 | 1,488 |
| | <u>23,557</u> | <u>291,506</u> | <u>315,063</u> |

Hands @ Work In Africa UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st December 2022

5. Donations and legacies *(continued)*

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|-------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| General funds | 21,920 | – | 21,920 |
| Crisis response | – | 8,658 | 8,658 |
| Specific projects | – | 10,786 | 10,786 |
| Volunteer Support | – | 76,976 | 76,976 |
| 3ES Unspecified | – | 22,689 | 22,689 |
| 3ES South Africa | – | 74,541 | 74,541 |
| 3ES Zimbabwe | – | 8,750 | 8,750 |
| 3ES Zambia | – | 59,024 | 59,024 |
| 3ES Eswatini | – | 54,342 | 54,342 |
| 3ES Mozambique | – | 17,523 | 17,523 |
| | <u>21,920</u> | <u>333,289</u> | <u>355,209</u> |

6. Investment income

| | Unrestricted Funds £ | Total Funds 2022 £ | Unrestricted Funds £ | Total Funds 2021 £ |
|--------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Bank interest receivable | <u>226</u> | <u>226</u> | <u>201</u> | <u>201</u> |

7. Costs of raising donations and legacies

| | Unrestricted Funds £ | Total Funds 2022 £ | Unrestricted Funds £ | Total Funds 2021 £ |
|---|----------------------------|--------------------------|----------------------------|--------------------------|
| Insurance | 398 | 398 | 368 | 368 |
| Travel and expenses | 6,141 | 6,141 | 1,532 | 1,532 |
| Office costs | 4,233 | 4,233 | 6,093 | 6,093 |
| Bank charges | 163 | 163 | 280 | 280 |
| Costs of raising donations and legacies - Donations | <u>10,935</u> | <u>10,935</u> | <u>8,273</u> | <u>8,273</u> |

8. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|---------------|----------------------------|--------------------------|--------------------------|
| Support costs | <u>1,560</u> | <u>323,706</u> | <u>325,266</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|---------------|----------------------------|--------------------------|--------------------------|
| Support costs | <u>1,440</u> | <u>353,177</u> | <u>354,617</u> |

Hands @ Work In Africa UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st December 2022

9. Expenditure on charitable activities by activity type

| | Support costs | Total funds 2022 | Total fund 2021 |
|-------------------|----------------|-----------------------|-----------------|
| | £ | £ | £ |
| Visit fees | 5,962 | 5,962 | 1,876 |
| Crisis response | 4,555 | 4,555 | 7,498 |
| Specific Projects | 16,817 | 16,817 | 8,068 |
| Volunteer Support | 59,234 | 59,234 | 77,759 |
| South Africa | 35,280 | 35,280 | 46,620 |
| Zimbabwe | 29,490 | 29,490 | 32,940 |
| Mozambique | 15,120 | 15,120 | 15,120 |
| Zambia | 130,032 | 130,032 | 130,032 |
| Eswatini | 27,216 | 27,216 | 33,264 |
| Governance costs | 1,560 | 1,560 | 1,440 |
| | <u>325,266</u> | <u>325,266</u> | <u>354,617</u> |

Hands @ Work In Africa UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st December 2022

10. Analysis of support costs

| | General Funds £ | Visit fees £ | Crisis response £ | Specific Projects £ | Volunteer Support £ | 3ES South Africa £ |
|--|-----------------------|--------------------|-------------------------|---------------------------|---------------------------|--------------------------|
| Governance costs | 1,560 | | – | – | – | – |
| Transfer of funds to Projects in Africa | – | 5,962 | 4,555 | 16,817 | 59,234 | 35,280 |
| | <u>1,560</u> | <u>5,962</u> | <u>4,555</u> | <u>16,817</u> | <u>55,636</u> | <u>35,280</u> |
| | Zimbabwe £ | Mozambique £ | Zambia £ | Eswatini £ | Total 2022 £ | Total 2021 £ |
| Governance costs | – | – | – | – | 1,560 | 1,440 |
| Transfer of funds to Projects in Africa | 29,490 | 15,120 | 130,032 | 27,216 | 323,706 | 353,177 |
| | <u>29,490</u> | <u>15,120</u> | <u>130,032</u> | <u>27,216</u> | <u>325,266</u> | <u>354,617</u> |

Hands @ Work In Africa UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st December 2022

11. Independent examination fees

| | 2022 | 2021 |
|--|-------|-------|
| | £ | £ |
| Fees payable to the independent examiner for: Independent examination of the financial statements | 1,560 | 1,560 |

12. Staff costs

The average head count of employees during the year was 5 (2021: 6). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2022 | 2021 |
|--------------------------|------|------|
| | No. | No. |
| No of Trustees/Directors | 5 | 6 |

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Travel and meeting expenses reimbursed to trustees or paid directly to third parties during the year amounted to £6,141 (2021 £1,532)

14. Transfers between funds

During the year the following fund transfers were made:

-The 3ES Fund (Three Essential Services - basic healthcare, food and primary education) holds donations for this purpose where donors have not yet indicated a specific community to receive their donation. The Trustees draw from this account to meet the charity's commitment to particular communities and respond to specific needs. During the year the trustees drew £31,075 (2021: £16,614) in this regard.

15. Creditors: amounts falling due within one year

| | 2022 | 2021 |
|------------------------------|-------|-------|
| | £ | £ |
| Accruals and deferred income | 1,500 | 1,440 |

Hands @ Work In Africa UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st December 2022

16. Analysis of charitable funds

Unrestricted funds

| | At 1.1.2022 | Income | Expenditure | Transfers | At 31.12.2022 |
|---------------|---------------|---------------|-----------------|-----------------|---------------|
| | £ | £ | £ | £ | £ |
| General funds | <u>86,066</u> | <u>23,783</u> | <u>(12,495)</u> | <u>(49,230)</u> | <u>48,124</u> |

| | At 1.1.21 | Income | Expenditure | Transfers | At 31.12.22 |
|---------------|---------------|---------------|----------------|------------|---------------|
| | £ | £ | £ | £ | £ |
| General funds | <u>73,414</u> | <u>22,121</u> | <u>(9,713)</u> | <u>244</u> | <u>86,066</u> |

Restricted funds

| | At 1.1.22 | Income | Expenditure | Transfers | At 31.12.22 |
|-------------------|---------------|----------------|------------------|---------------|---------------|
| | £ | £ | £ | £ | £ |
| Visit fees | – | 5,962 | (5,962) | – | – |
| Crisis response | 1,566 | 5,502 | (4,555) | – | 2,513 |
| Specific Projects | 15,671 | 9,343 | (16,817) | (324) | 7,873 |
| Volunteer Support | (150) | 59,137 | (59,234) | 1,212 | 965 |
| 3ES Unspecified | 7,688 | 27,002 | – | (31,075) | 3,615 |
| 3ES South Africa | 2,811 | 64,407 | (35,280) | (26,001) | 5,937 |
| 3ES Zimbabwe | (1,225) | 10,516 | (29,490) | 21,359 | 1,160 |
| 3ES Mozambique | 100 | 1,488 | (15,120) | 13,658 | 126 |
| 3ES Zambia | (16,893) | 59,491 | (130,032) | 93,724 | 6,290 |
| 3ES Eswatini | 4,840 | 48,658 | (27,216) | (23,323) | 2,959 |
| | <u>14,408</u> | <u>291,506</u> | <u>(323,706)</u> | <u>49,230</u> | <u>31,438</u> |

| | At 1.1.21 | Income | Expenditure | Transfers | At 31.12.21 |
|-------------------|---------------|----------------|------------------|--------------|---------------|
| | £ | £ | £ | £ | £ |
| Visit fees | 406 | 8,658 | (7,498) | – | 1,566 |
| Specific Projects | 10,000 | 10,786 | (9,944) | 4,829 | 15,671 |
| Volunteer Support | 5,801 | 76,976 | (77,759) | (5,168) | (150) |
| 3ES Unspecified | 1,613 | 22,689 | – | (16,614) | 7,688 |
| 3ES South Africa | 6,486 | 74,541 | (46,620) | (31,596) | 2,811 |
| 3ES Zimbabwe | 1,600 | 26,273 | (48,060) | 19,062 | (1,125) |
| 3ES Zambia | 5,228 | 59,024 | (130,032) | 48,887 | (16,893) |
| 3ES Eswatini | 3,406 | 54,342 | (33,264) | (19,644) | 4,840 |
| | <u>34,540</u> | <u>333,289</u> | <u>(353,177)</u> | <u>(244)</u> | <u>14,408</u> |

Hands @ Work In Africa UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st December 2022

17. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|----------------|----------------------------|--------------------------|--------------------------|
| Current assets | <u>48,124</u> | <u>31,438</u> | <u>79,562</u> |
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
| Current assets | <u>86,066</u> | <u>14,408</u> | <u>100,474</u> |

**Hands @ Work In Africa UK
Company Limited by Guarantee
Management Information
Year ended 31st December 2022**

The following pages do not form part of the financial statements.

Hands @ Work In Africa UK

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31st December 2022

| | 2022 £ | 2021 £ |
|--|-----------------|----------------|
| Income and endowments | | |
| Donations and legacies | | |
| General funds | 23,557 | 21,920 |
| Visit fees | 5,962 | – |
| Crisis response | 5,502 | 8,658 |
| Specific projects | 9,343 | 10,786 |
| Volunteer Support | 59,137 | 76,976 |
| 3ES Unspecified | 27,002 | 22,689 |
| 3ES South Africa | 64,407 | 74,541 |
| 3ES Zimbabwe | 10,516 | 8,750 |
| 3ES Zambia | 59,491 | 59,024 |
| 3ES Eswatini | 48,658 | 54,342 |
| 3ES Mozambique | 1,488 | 17,523 |
| | <u>315,063</u> | <u>355,209</u> |
| Investment income | | |
| Bank interest receivable | 226 | 201 |
| | <u>226</u> | <u>201</u> |
| Total income | <u>315,289</u> | <u>355,410</u> |
| Expenditure | | |
| Costs of raising donations and legacies | | |
| Insurance | 398 | 368 |
| Expenses | 6,141 | 1,532 |
| Office costs | 4,233 | 6,093 |
| Bank charges | 163 | 280 |
| | <u>10,935</u> | <u>8,273</u> |
| Expenditure on charitable activities | | |
| Legal and professional fees | 1,560 | 1,440 |
| Transfer of funds to projects | 323,706 | 353,177 |
| | <u>325,266</u> | <u>354,617</u> |
| Total expenditure | <u>336,201</u> | <u>362,890</u> |
| Net expenditure | <u>(20,912)</u> | <u>(7,480)</u> |

HANDS @ WORK IN AFRICA UK

England & Wales - Charity number 1117446

Accounts

COMPANY REGISTRATION NUMBER: 05886060
CHARITY REGISTRATION NUMBER: 1117446

Hands @ Work In Africa UK
Company Limited by Guarantee
Unaudited Financial Statements
31st December 2021

A A B GRAINGER FCA of

Griffiths & Pegg Limited
Chartered Accountants
3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
West Midlands
DY5 1XE

Hands @ Work In Africa UK
Company Limited by Guarantee
Financial Statements
Year ended 31st December 2021

| | Pages |
|--|----------------|
| Trustees' annual report (incorporating the director's report) | 1 to 3 |
| Independent examiner's report to the trustees | 4 to 5 |
| Statement of financial activities (including income and expenditure account) | 6 |
| Statement of financial position | 7 |
| Notes to the financial statements | 8 to 13 |
| The following page does not form part of the financial statements | |
| Detailed statement of financial activities | 15 |

Hands @ Work In Africa UK
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31st December 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31st December 2021.

Achievements and performance

2021 continued the theme of 2020 in being a very challenging year for many people, both in the UK and also in Africa. The continued impact of Covid on people has direct impact on the work of Hands UK both across the United Kingdom and also in the way it was able to work with its partner communities across Africa. As in 2020 we were unable to send teams as we have done in the past. It is looking like 2022 will enable easier access to our Communities in Africa and we trust this will be the case. The financial challenges faced by many of our supporters remains very real and we are so thankful that people continued to give faithfully through 2021 such that we saw no drop in our income and so were able to continue to give to each of our partner communities.

Against this backdrop, the trustees are pleased to report a healthy financial position with donations again remaining very resilient. Income from donations was £355,209, a small increase from £352,996 in the prior year.

Total funds at the end of 2021 were £100,474, a small decrease of £7,480 on the prior year as our strong reserves position enabled us to continue to give to Africa even while there was considerable uncertainty on our income at the time. The charities policy on reserves is shown below. Actual reserves remain above the minimum level set by the trustees.

The healthy financial position also enabled the trustees to commit to support the the number of children requested of us with the 'three essential services' (food, primary education and basic healthcare). Hands UK maintained the number of children supported at 1,295 through 2021. For 2022 we have had a small reduction in the number of children supported to 1,180 due to changes in the number of children in some of our partner communities. We expect this number to increase again in the following years.

Financial review

The charity's policy on reserves is founded on a desire to maximise the funds made available on the ground in Africa. The directors have maintained the reserves policy to meet contractual requirements in the UK and to sustain operations and meet its commitments to three essential services in Africa and to UK volunteers for three months. At 31st December 2021 the minimum reserves requirement on this basis was £70,800. Actual reserves remain comfortably above the minimum reserves requirement. The Trustees will continue to monitor and manage free reserves through careful budgeting in future periods to ensure the objectives of the Company are met.

Hands @ Work In Africa UK

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31st December 2021

Objectives and activities

The objectives of the company are to partner with Hands at Work in Africa, a Non Governmental Organisation based in South Africa, by raising awareness throughout the UK of the plight of orphans and vulnerable children, people living with or affected by HIV/AIDS and those suffering from extreme poverty in Sub-Saharan Africa.

The principal activities undertaken in pursuit of its charitable aims have continued to be:

- forming and building partnerships with churches, corporate bodies and individuals wanting to support the work of Hands at Work in Africa,
- organising visits to partner communities to foster relationships,
- encouraging and facilitating short and long-term volunteering, and
- fundraising.

In overseeing the activities of the organisation, the Trustees have had due regard to the guidance issued by the Charity Commission on public benefit.

Hands @ Work in Africa UK is staffed entirely by volunteers. Its two UK National Coordinators volunteer full time, and other staff roles are filled by part-time volunteers. All its directors and trustees are volunteers

The charity sustained the number of UK volunteers serving long term in Africa at eight. The charity supported these volunteers, including the coordination of donations made to the charity towards the financial support of the volunteers.

Due to the continued impact of Covid, the charity was unable to send any teams to Africa in 2021. Teams are expected to resume in 2022, albeit starting at a lower level than pre-covid.

Structure, governance and management

Hands @ Work in Africa UK is a charitable company limited by guarantee. It was incorporated on 25th July 2006 and was granted charitable status on 3rd January 2007. 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. New trustees are appointed by the Board of trustees.

Hands @ Work In Africa UK

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31st December 2021

Reference and administrative details

Registered charity name Hands @ Work In Africa UK

Charity registration number 1117446

Company registration number 05886060

Principal office and registered office 14 Huntlands Road
Halesowen
West Midlands
B63 4LY

The trustees

Mr G Snyman
Mr N Lawrence
Rev D Newsome
Mrs A M Agyeman
Mr O Westmancott
Mrs R Westwood
Mrs J Waspe

Independent examiner Mr A A B Grainger FCA
Griffiths & Pegg Limited
3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
West Midlands
DY5 1XE

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 8th April 2022 and signed on behalf of the board of trustees by:



Mr N Lawrence
Director

Hands @ Work In Africa UK

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hands @ Work In Africa UK

Year ended 31st December 2021

I report to the trustees on my examination of the financial statements of Hands @ Work In Africa UK ('the charity') for the year ended 31st December 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself 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, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

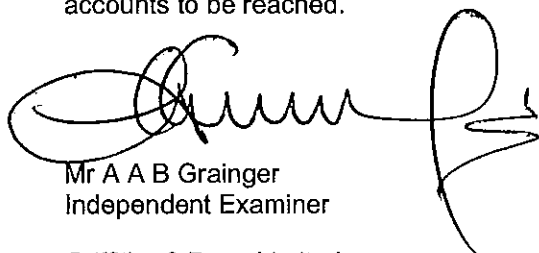
Hands @ Work In Africa UK

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hands @ Work In Africa UK
(continued)

Year ended 31st December 2021

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr A A B Grainger
Independent Examiner

Griffiths & Pegg Limited
3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
West Midlands
DY5 1XE

8th April 2022

Hands @ Work In Africa UK
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31st December 2021

| | | 2021 | 2021 | | 2020 |
|---|------|----------------------------|--------------------------|-----------------------|------------------|
| | Note | Unrestricted funds £ | Restricted funds £ | Total funds £ | Total funds £ |
| Income and endowments | | | | | |
| Donations and legacies | 5 | 21,920 | 333,289 | 355,209 | 352,996 |
| Investment income | 6 | 201 | – | 201 | 437 |
| Total income | | <u>22,121</u> | <u>333,289</u> | <u>355,410</u> | <u>353,433</u> |
| Expenditure | | | | | |
| Expenditure on raising funds: | | | | | |
| Costs of raising donations and legacies | 7 | 8,273 | – | 8,273 | 7,121 |
| Expenditure on charitable activities | 8,9 | 1,440 | 353,177 | 354,617 | 317,427 |
| Total expenditure | | <u>9,713</u> | <u>353,177</u> | <u>362,890</u> | <u>324,548</u> |
| Net (expenditure)/income | | <u>12,408</u> | <u>(19,888)</u> | <u>(7,480)</u> | <u>28,885</u> |
| Transfers between funds | | 244 | (244) | – | – |
| Net movement in funds | | <u>12,652</u> | <u>(20,132)</u> | <u>(7,480)</u> | <u>28,885</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 73,414 | 34,540 | 107,954 | 79,069 |
| Total funds carried forward | | <u>86,066</u> | <u>14,408</u> | <u>100,474</u> | <u>107,954</u> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Hands @ Work In Africa UK
Company Limited by Guarantee
Statement of Financial Position
31st December 2021

| | Note | 2021 £ | £ | 2020 £ |
|---|------|----------------|----------------|----------------|
| Current assets | | | | |
| Cash at bank and in hand | | 101,914 | | 109,394 |
| Creditors: amounts falling due within one year | 15 | <u>(1,440)</u> | | <u>(1,440)</u> |
| Net current assets | | | <u>100,474</u> | <u>107,954</u> |
| Total assets less current liabilities | | | <u>100,474</u> | <u>107,954</u> |
| Net assets | | | <u>100,474</u> | <u>107,954</u> |
| Funds of the charity | | | | |
| Restricted funds | | | 14,408 | 34,540 |
| Unrestricted funds | | | <u>86,066</u> | <u>73,414</u> |
| Total charity funds | 16 | | <u>100,474</u> | <u>107,954</u> |

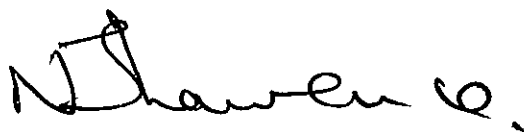
For the year ending 31st December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 25th March 2022, and are signed on behalf of the board by:



Mr N Lawrence
Director

Hands @ Work In Africa UK
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31st December 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 14 Huntlands Road, Halesowen, West Midlands, B63 4LY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The trustees have taken advantage of the exemption in FRS 102 from including a cash flow statement in the financial statements on the grounds that the company is a small entity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Hands @ Work In Africa UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st December 2021

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Resources expended

Expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

4. Limited by guarantee

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|-------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| General funds | 21,920 | – | 21,920 |
| Crisis response | – | 8,658 | 8,658 |
| Specific projects | – | 10,786 | 10,786 |
| Volunteer Support | – | 76,976 | 76,976 |
| 3ES Unspecified | – | 22,689 | 22,689 |
| 3ES South Africa | – | 74,541 | 74,541 |
| 3ES Zimbabwe | – | 26,273 | 26,273 |
| 3ES Zambia | – | 59,024 | 59,024 |
| 3ES Eswatini | – | 54,342 | 54,342 |
| | <u>21,920</u> | <u>333,289</u> | <u>355,209</u> |

Hands @ Work In Africa UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st December 2021

5. Donations and legacies *(continued)*

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|-------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| General funds | 34,678 | – | 34,678 |
| Visit fees | – | 2,326 | 2,326 |
| Crisis response | – | 3,644 | 3,644 |
| Specific projects | – | 22,267 | 22,267 |
| Volunteer Support | – | 81,969 | 81,969 |
| 3ES Unspecified | – | 29,586 | 29,586 |
| 3ES South Africa | – | 65,758 | 65,758 |
| 3ES Zimbabwe | – | 5,250 | 5,250 |
| 3ES Zambia | – | 54,359 | 54,359 |
| 3ES Eswatini | – | 53,159 | 53,159 |
| | <u>34,678</u> | <u>318,318</u> | <u>352,996</u> |

6. Investment Income

| | Unrestricted Funds £ | Total Funds 2021 £ | Unrestricted Funds £ | Total Funds 2020 £ |
|--------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Bank interest receivable | <u>201</u> | <u>201</u> | <u>437</u> | <u>437</u> |

7. Costs of raising donations and legacies

| | Unrestricted Funds £ | Total Funds 2021 £ | Unrestricted Funds £ | Total Funds 2020 £ |
|---|----------------------------|--------------------------|----------------------------|--------------------------|
| Insurance | 368 | 368 | 351 | 351 |
| Travel expenses | 1,532 | 1,532 | 2,655 | 2,655 |
| Office costs | 6,093 | 6,093 | 3,904 | 3,904 |
| Bank charges | 280 | 280 | 211 | 211 |
| Costs of raising donations and legacies - Donations | <u>8,273</u> | <u>8,273</u> | <u>7,121</u> | <u>7,121</u> |

8. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|---------------|----------------------------|--------------------------|--------------------------|
| Support costs | <u>1,440</u> | <u>353,177</u> | <u>354,617</u> |
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
| Support costs | <u>1,560</u> | <u>315,867</u> | <u>317,427</u> |

Hands @ Work In Africa UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st December 2021

9. Expenditure on charitable activities by activity type

| | Support costs £ | Total funds 2021 £ | Total fund 2020 £ |
|-------------------|--------------------|--------------------------|-------------------------|
| Visit fees | – | – | 2,326 |
| Crisis response | 7,498 | 7,498 | 3,239 |
| Specific Projects | 9,944 | 9,944 | 12,080 |
| Volunteer Support | 77,759 | 77,759 | 73,744 |
| South Africa | 46,620 | 46,620 | 45,360 |
| Zimbabwe | 48,060 | 48,060 | 25,470 |
| Zambia | 130,032 | 130,032 | 120,258 |
| Eswatini | 33,264 | 33,264 | 33,390 |
| Governance costs | 1,440 | 1,440 | 1,560 |
| | <u>354,617</u> | <u>354,617</u> | <u>317,427</u> |

10. Analysis of support costs

| | General Funds £ | Crisis response £ | Specific Projects £ | Volunteer Support £ | 3ES South Africa £ |
|---|--------------------|----------------------|------------------------|------------------------|-----------------------|
| Governance costs | 1,440 | – | – | – | – |
| Transfer of funds to Projects in Africa | – | 7,498 | 9,944 | 77,759 | 46,620 |
| | <u>1,440</u> | <u>7,498</u> | <u>9,944</u> | <u>77,759</u> | <u>46,620</u> |
| | Zimbabwe £ | Zambia £ | Eswatini £ | Total 2021 £ | Total 2020 £ |
| Governance costs | – | – | – | 1,440 | 1,560 |
| Transfer of funds to Projects in Africa | 48,060 | 130,032 | 33,264 | 353,177 | 315,867 |
| | <u>48,060</u> | <u>130,032</u> | <u>33,264</u> | <u>354,617</u> | <u>317,427</u> |

11. Independent examination fees

| | 2021 £ | 2020 £ |
|--|---------------------|--------------|
| Fees payable to the independent examiner for: Independent examination of the financial statements | <u>1,440</u> | <u>1,560</u> |

Hands @ Work In Africa UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st December 2021

12. Staff costs

The average head count of employees during the year was 6 (2020: 6). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2021 No. | 2020 No. |
|--------------------------|-------------|-------------|
| No of Trustees/Directors | <u>6</u> | <u>6</u> |

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Travel and meeting expenses reimbursed to trustees or paid directly to third parties during the year amounted to £1,532 (2020 £2,655)

14. Transfers between funds

During the year the following fund transfers were made:

-The 3ES Fund (Three Essential Services - basic healthcare, food and primary education) holds donations for this purpose where donors have not yet indicated a specific community to receive their donation. The Trustees draw from this account to meet the charity's commitment to particular communities and respond to specific needs. During the year the trustees drew £16,901 (2020: £41,423) in this regard.

15. Creditors: amounts falling due within one year

| | 2021 £ | 2020 £ |
|------------------------------|--------------|--------------|
| Accruals and deferred income | <u>1,440</u> | <u>1,440</u> |

16. Analysis of charitable funds

Unrestricted funds

| | At 1/1/2021 £ | Income £ | Expenditure £ | Transfers £ | At 31/12/2021 £ |
|---------------|------------------|---------------|------------------|----------------|--------------------|
| General funds | <u>73,414</u> | <u>22,121</u> | <u>(9,713)</u> | <u>244</u> | <u>86,066</u> |
| | At 1/1/2020 £ | Income £ | Expenditure £ | Transfers £ | At 31/12/2020 £ |
| General funds | <u>52,399</u> | <u>35,115</u> | <u>(8,681)</u> | <u>(5,419)</u> | <u>73,414</u> |

Hands @ Work In Africa UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st December 2021

16. Analysis of charitable funds *(continued)*

Restricted funds

| | At 1/1/2021 | Income | Expenditure | Transfers | At 31/12/2021 |
|-------------------|---------------|----------------|------------------|--------------|---------------|
| | £ | £ | £ | £ | £ |
| Crisis response | 406 | 8,658 | (7,498) | – | 1,566 |
| Specific Projects | 10,000 | 10,786 | (9,944) | 4,829 | 15,671 |
| Volunteer Support | 5,801 | 76,976 | (77,759) | (5,168) | (150) |
| 3ES Unspecified | 1,613 | 22,689 | – | (16,614) | 7,688 |
| 3ES South Africa | 6,486 | 74,541 | (46,620) | (31,596) | 2,811 |
| 3ES Zimbabwe | 1,600 | 26,273 | (48,060) | 19,062 | (1,125) |
| 3ES Zambia | 5,228 | 59,024 | (130,032) | 48,887 | (16,893) |
| 3ES Eswatini | 3,406 | 54,342 | (33,264) | (19,644) | 4,840 |
| | <u>34,540</u> | <u>333,289</u> | <u>(353,177)</u> | <u>(244)</u> | <u>14,408</u> |
| | At 1/1/2020 | Income | Expenditure | Transfers | At 31/12/2020 |
| | £ | £ | £ | £ | £ |
| Visit fees | – | 2,326 | (2,326) | – | – |
| Crisis response | – | 3,644 | (3,239) | – | 405 |
| Specific Projects | (426) | 22,267 | (12,080) | 240 | 10,000 |
| Volunteer Support | 195 | 81,969 | (73,744) | (2,619) | 5,801 |
| 3ES Unspecified | 13,450 | 29,586 | – | (41,423) | 1,613 |
| 3ES South Africa | 3,090 | 65,758 | (45,360) | (17,002) | 6,486 |
| 3ES Zimbabwe | 265 | 5,250 | (25,470) | 21,555 | 1,600 |
| 3ES Zambia | 7,738 | 54,359 | (120,258) | 63,389 | 5,228 |
| 3ES Eswatini | 2,358 | 53,159 | (33,390) | (18,721) | 3,406 |
| | <u>26,670</u> | <u>318,318</u> | <u>(315,867)</u> | <u>5,419</u> | <u>34,540</u> |

17. Analysis of net assets between funds

| | Unrestricted Funds | Restricted Funds | Total Funds |
|----------------|--------------------|------------------|----------------|
| | £ | £ | £ |
| Current assets | <u>86,066</u> | <u>14,408</u> | <u>100,474</u> |
| | Unrestricted Funds | Restricted Funds | Total Funds |
| | £ | £ | £ |
| Current assets | <u>73,414</u> | <u>34,540</u> | <u>107,954</u> |

Hands @ Work In Africa UK
Company Limited by Guarantee
Management Information
Year ended 31st December 2021

The following pages do not form part of the financial statements.

Hands @ Work In Africa UK

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31st December 2021

| | 2021 £ | 2020 £ |
|--|----------------|----------------|
| Income and endowments | | |
| Donations and legacies | | |
| General funds | 21,920 | 34,678 |
| Visit fees | — | 2,326 |
| Crisis response | 8,658 | 3,644 |
| Specific projects | 10,786 | 22,267 |
| Volunteer Support | 76,976 | 81,969 |
| 3ES Unspecified | 22,689 | 29,586 |
| 3ES South Africa | 74,541 | 65,758 |
| 3ES Zimbabwe | 26,273 | 5,250 |
| 3ES Zambia | 59,024 | 54,359 |
| 3ES Eswatini | 54,342 | 53,159 |
| | <u>355,209</u> | <u>352,996</u> |
| Investment income | | |
| Bank interest receivable | 201 | 437 |
| | <u>201</u> | <u>437</u> |
| Total Income | <u>355,410</u> | <u>353,433</u> |
| Expenditure | | |
| Costs of raising donations and legacies | | |
| Insurance | 368 | 351 |
| Other motor/travel costs | 1,532 | 2,655 |
| Other office costs | 6,093 | 3,904 |
| Bank charges | 280 | 211 |
| | <u>8,273</u> | <u>7,121</u> |
| Expenditure on charitable activities | | |
| Legal and professional fees | 1,440 | 1,560 |
| Transfer of funds to projects | 353,177 | 315,867 |
| | <u>354,617</u> | <u>317,427</u> |
| Total expenditure | <u>362,890</u> | <u>324,548</u> |
| Net (expenditure)/income | <u>(7,480)</u> | <u>28,885</u> |

HANDS @ WORK IN AFRICA UK

England & Wales - Charity number 1117446

Accounts

COMPANY REGISTRATION NUMBER: 05886060
CHARITY REGISTRATION NUMBER: 1117446

Hands @ Work In Africa UK
Company Limited by Guarantee
Unaudited Financial Statements
31st December 2020

A A B GRAINGER
Chartered Accountants
Griffiths & Pegg Limited
3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
West Midlands
DY5 1XE

Hands @ Work In Africa UK
Company Limited by Guarantee
Financial Statements
Year ended 31st December 2020

| | Pages |
|--|----------------|
| Trustees' annual report (incorporating the director's report) | 1 to 3 |
| Independent examiner's report to the trustees | 4 to 5 |
| Statement of financial activities (including income and expenditure account) | 6 |
| Statement of financial position | 7 |
| Notes to the financial statements | 8 to 13 |
| The following page does not form part of the financial statements | |
| Detailed statement of financial activities | 15 |

Hands @ Work In Africa UK

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31st December 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31st December 2020.

Achievements and performance

2020 was undoubtedly a very challenging year for many people, both in the UK and also in Africa. The physical, emotional and financial challenges caused by Covid and the associated lockdowns had a significant and direct impact on the work of Hands UK both across the United Kingdom and also in the way it was able to work with its partner communities across Africa.

Against this backdrop, the trustees are pleased to report a healthy financial position with donations remaining very resilient. Income from donations was £352,996, a small increase from £348,318 in the prior year.

Total funds at the end of 2020 were £107,954, an increase of £28,885 on the prior year. The charities policy on reserves is shown below. Actual reserves remain above the minimum level set by the trustees.

The healthy financial position also enabled the trustees to commit to increasing the number of children supported with the 'three essential services' (food, primary education and basic healthcare). Hands UK increased the number of children supported to 1,295 from 1,045, an increase of 24% going in to 2021.

Financial review

The charity's policy on reserves is founded on a desire to maximise the funds made available on the ground in Africa. The directors have maintained the reserves policy to meet contractual requirements in the UK and to sustain operations and meet its commitments to three essential services in Africa and to UK volunteers for three months. At 31st December 2020 the minimum reserves requirement on this basis was £75,660. Actual reserves remain comfortably above the minimum reserves requirement. The Trustees will continue to monitor and manage free reserves through careful budgeting in future periods to ensure the objectives of the Company are met. The trustees have committed to increase the number of children supported in 2021. This is anticipated to use up a proportion of existing reserves in the next financial year.

Hands @ Work In Africa UK

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31st December 2020

Objectives and activities

The objectives of the company are to partner with Hands at Work in Africa, a Non Governmental Organisation based in South Africa, by raising awareness throughout the UK of the plight of orphans and vulnerable children, people living with or affected by HIV/AIDS and those suffering from extreme poverty in Sub-Saharan Africa.

The principal activities undertaken in pursuit of its charitable aims have continued to be:

- forming and building partnerships with churches, corporate bodies and individuals wanting to support the work of Hands at Work in Africa,
- organising visits to partner communities to foster relationships,
- encouraging and facilitating short and long-term volunteering, and
- fundraising.

In overseeing the activities of the organisation, the Trustees have had due regard to the guidance issued by the Charity Commission on public benefit.

Hands @ Work in Africa UK is staffed entirely by volunteers. Its two UK National Coordinators volunteer full time, and other staff roles are filled by part-time volunteers. All its directors and trustees are volunteers.

The charity sustained the number of UK volunteers serving long term in Africa at eight. The charity supported these volunteers, including the coordination of donations made to the charity towards the financial support of the volunteers.

Due to Covid, the charity was only able to send one team to Africa in 2020, down from eleven teams in 2019. The number of teams sent in 2021 is also anticipated to be significantly lower than usual.

Structure, governance and management

Hands @ Work in Africa UK is a charitable company limited by guarantee. It was incorporated on 25th July 2006 and was granted charitable status on 3rd January 2007. 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. New trustees are appointed by the Board of trustees.

Hands @ Work In Africa UK

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31st December 2020

Reference and administrative details

Registered charity name Hands @ Work In Africa UK

Charity registration number 1117446

Company registration number 05886060

Principal office and registered office 14 Huntlands Road
Halesowen
West Midlands
B63 4LY

The trustees

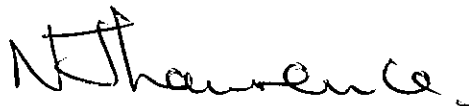
Mr O Westmancott
Mr G Snyman
Mr N Lawrence
Rev D Newsome
Mrs A M Agyeman
Mrs R Westwood
Mrs J Waspe

Independent examiner Mr A A B Grainger
Griffiths & Pegg Limited
3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
West Midlands
DY5 1XE

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 31st March 2021 and signed on behalf of the board of trustees by:



Mr N Lawrence
Director

Hands @ Work In Africa UK

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hands @ Work In Africa UK

Year ended 31st December 2020

I report to the trustees on my examination of the financial statements of Hands @ Work In Africa UK ('the charity') for the year ended 31st December 2020.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself 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, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

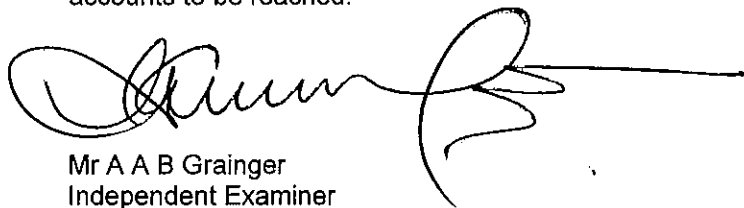
Hands @ Work In Africa UK

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hands @ Work In Africa UK
(continued)

Year ended 31st December 2020

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in black ink, appearing to read 'A A B Grainger', with a long horizontal line extending to the right.

Mr A A B Grainger
Independent Examiner

Griffiths & Pegg Limited
3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
West Midlands
DY5 1XE

Hands @ Work In Africa UK
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31st December 2020

| | | 2020 | 2020 | | 2019 |
|---|------|----------------------------|--------------------------|-----------------------|------------------|
| | Note | Unrestricted funds £ | Restricted funds £ | Total funds £ | Total funds £ |
| Income and endowments | | | | | |
| Donations and legacies | 5 | 34,678 | 318,318 | 352,996 | 348,318 |
| Investment income | 6 | 437 | – | 437 | 877 |
| Total income | | <u>35,115</u> | <u>318,318</u> | <u>353,433</u> | <u>349,195</u> |
| Expenditure | | | | | |
| Expenditure on raising funds: | | | | | |
| Costs of raising donations and legacies | 7 | 7,121 | – | 7,121 | 6,509 |
| Expenditure on charitable activities | 8,9 | 1,560 | 315,867 | 317,427 | 352,203 |
| Total expenditure | | <u>8,681</u> | <u>315,867</u> | <u>324,548</u> | <u>358,712</u> |
| Net income/(expenditure) | | <u>26,434</u> | <u>2,451</u> | <u>28,885</u> | <u>(9,517)</u> |
| Transfers between funds | | (5,419) | 5,419 | – | – |
| Net movement in funds | | <u>21,015</u> | <u>7,870</u> | <u>28,885</u> | <u>(9,517)</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 52,399 | 26,670 | 79,069 | 88,586 |
| Total funds carried forward | | <u>73,414</u> | <u>34,540</u> | <u>107,954</u> | <u>79,069</u> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Hands @ Work In Africa UK
Company Limited by Guarantee
Statement of Financial Position
31st December 2020

| | Note | 2020 £ | £ | 2019 £ |
|---|------|----------------|----------------|----------------|
| Current assets | | | | |
| Cash at bank and in hand | | 109,394 | | 80,389 |
| Creditors: amounts falling due within one year | 15 | <u>(1,440)</u> | | <u>(1,320)</u> |
| Net current assets | | | 107,954 | 79,069 |
| Total assets less current liabilities | | | <u>107,954</u> | <u>79,069</u> |
| Net assets | | | <u>107,954</u> | <u>79,069</u> |
| Funds of the charity | | | | |
| Restricted funds | | | 34,540 | 26,670 |
| Unrestricted funds | | | 73,414 | 52,399 |
| Total charity funds | 16 | | <u>107,954</u> | <u>79,069</u> |

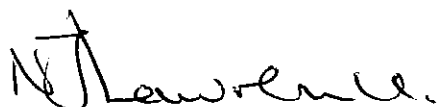
For the year ending 31st December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 31st March 2021, and are signed on behalf of the board by:



Mr N Lawrence
Director

Hands @ Work In Africa UK
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31st December 2020

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 14 Huntlands Road, Halesowen, West Midlands, B63 4LY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The trustees have taken advantage of the exemption in FRS 102 from including a cash flow statement in the financial statements on the grounds that the company is a small entity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Hands @ Work In Africa UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st December 2020

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Resources expended

Expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

4. Limited by guarantee

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|-------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| General funds | 34,678 | – | 34,678 |
| Visit fees | – | 2,326 | 2,326 |
| Crisis response | – | 3,644 | 3,644 |
| Specific projects | – | 22,267 | 22,267 |
| Volunteer Support | – | 81,969 | 81,969 |
| 3ES Unspecified | – | 29,586 | 29,586 |
| 3ES South Africa | – | 65,758 | 65,758 |
| 3ES Zimbabwe | – | 5,250 | 5,250 |
| 3ES Zambia | – | 54,359 | 54,359 |
| 3ES Eswatini | – | 53,159 | 53,159 |
| | <u>34,678</u> | <u>318,318</u> | <u>352,996</u> |

Hands @ Work In Africa UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st December 2020

5. Donations and legacies *(continued)*

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2019 £ |
|-------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| General funds | 30,640 | – | 30,640 |
| Visit fees | – | 31,655 | 31,655 |
| Crisis response | – | 15,415 | 15,415 |
| Specific projects | – | 35,123 | 35,123 |
| Volunteer Support | – | 73,831 | 73,831 |
| 3ES Unspecified | – | 29,000 | 29,000 |
| 3ES South Africa | – | 41,276 | 41,276 |
| 3ES Zimbabwe | – | 2,930 | 2,930 |
| 3ES Zambia | – | 50,303 | 50,303 |
| 3ES Eswatini | – | 38,145 | 38,145 |
| | <u>30,640</u> | <u>317,678</u> | <u>348,318</u> |

6. Investment Income

| | Unrestricted Funds £ | Total Funds 2020 £ | Unrestricted Funds £ | Total Funds 2019 £ |
|--------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Bank interest receivable | <u>437</u> | <u>437</u> | <u>877</u> | <u>877</u> |

7. Costs of raising donations and legacies

| | Unrestricted Funds £ | Total Funds 2020 £ | Unrestricted Funds £ | Total Funds 2019 £ |
|-----------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Insurance | 351 | 351 | 332 | 332 |
| Travel expenses | 2,655 | 2,655 | 3,704 | 3,704 |
| Office costs | 3,904 | 3,904 | 2,220 | 2,220 |
| Bank charges | 211 | 211 | 253 | 253 |
| | <u>7,121</u> | <u>7,121</u> | <u>6,509</u> | <u>6,509</u> |

8. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|---------------|----------------------------|--------------------------|--------------------------|
| Support costs | <u>1,560</u> | <u>315,867</u> | <u>317,427</u> |
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2019 £ |
| Support costs | <u>1,320</u> | <u>350,883</u> | <u>352,203</u> |

Hands @ Work In Africa UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st December 2020

9. Expenditure on charitable activities by activity type

| | Support costs £ | Total funds 2020 £ | Total fund 2019 £ |
|-------------------|--------------------|--------------------------|-------------------------|
| Visit fees | 2,326 | 2,326 | 31,654 |
| Crisis Response | 3,239 | 3,239 | 15,415 |
| Specific Projects | 12,080 | 12,080 | 35,724 |
| Volunteer Support | 73,744 | 73,744 | 74,527 |
| South Africa | 45,360 | 45,360 | 41,130 |
| Zimbabwe | 25,470 | 25,470 | 12,690 |
| Zambia | 120,258 | 120,258 | 106,353 |
| Eswatini | 33,390 | 33,390 | 33,390 |
| Governance costs | 1,560 | 1,560 | 1,320 |
| | <u>317,427</u> | <u>317,427</u> | <u>352,203</u> |

10. Analysis of support costs

| | General Funds £ | Visit fees £ | Crisis Response £ | Specific Projects £ | Volunteer Support £ | 3ES South Africa £ |
|---|--------------------|-----------------|----------------------|------------------------|------------------------|-----------------------|
| Governance costs | 1,560 | – | – | – | – | – |
| Transfer of funds to Projects in Africa | – | 2,326 | 3,239 | 12,080 | 73,744 | 45,360 |
| | <u>1,560</u> | <u>2,326</u> | <u>3,239</u> | <u>12,080</u> | <u>73,744</u> | <u>45,360</u> |
| | | Zimbabwe £ | Zambia £ | Eswatini £ | Total 2020 £ | Total 2019 £ |
| Governance costs | | – | – | – | 1,560 | 1,320 |
| Transfer of funds to Projects in Africa | | 25,470 | 120,258 | 33,390 | 315,867 | 350,883 |
| | | <u>25,470</u> | <u>120,258</u> | <u>33,390</u> | <u>317,427</u> | <u>352,203</u> |

11. Independent examination fees

| | 2020 £ | 2019 £ |
|--|---------------------|--------------|
| Fees payable to the independent examiner for: Independent examination of the financial statements | <u>1,560</u> | <u>1,320</u> |

Hands @ Work In Africa UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st December 2020

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:
The average head count of employees during the year was 7 (2019: 6). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2020 No. | 2019 No. |
|--------------------------|-------------|-------------|
| No of Trustees/Directors | <u>7</u> | <u>6</u> |

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Travel and meeting expenses reimbursed to trustees or paid directly to third parties during the year amounted to £2,655 (2019: £3,704)

14. Transfers between funds

During the year the following fund transfers were made:

The 3ES Fund (Three Essential Services - basic healthcare, food and primary education) holds donations for this purpose where donors have not yet indicated a specific community to receive their donation. The Trustees draw from this account to meet the charity's commitment to particular communities and respond to specific needs. During the year the Trustees drew £41,423 (2019: £63,655) in this regard.

15. Creditors: amounts falling due within one year

| | 2020 £ | 2019 £ |
|------------------------------|--------------|--------------|
| Accruals and deferred income | <u>1,440</u> | <u>1,320</u> |

16. Analysis of charitable funds

Unrestricted funds

| | At 1/1/20 £ | Income £ | Expenditure £ | Transfers £ | At 31/12/20 £ |
|---------------|----------------|---------------|------------------|----------------|------------------|
| General funds | <u>52,399</u> | <u>35,115</u> | <u>(8,681)</u> | <u>(5,419)</u> | <u>73,414</u> |
| | At 1/1/19 £ | Income £ | Expenditure £ | Transfers £ | At 31/12/19 £ |
| General funds | <u>28,753</u> | <u>31,517</u> | <u>(7,829)</u> | <u>(42)</u> | <u>52,399</u> |

Hands @ Work In Africa UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st December 2020

16. Analysis of charitable funds *(continued)*

Restricted funds

| | At 1/1/20 | Income | Expenditure | Transfers | At 31/12/20 |
|-------------------|---------------|----------------|------------------|--------------|---------------|
| | £ | £ | £ | £ | £ |
| Visit fees | – | 2,326 | (2,326) | – | – |
| Crisis Response | – | 3,644 | (3,239) | – | 405 |
| Specific Projects | (426) | 22,267 | (12,080) | 240 | 10,000 |
| Volunteer Support | 195 | 81,969 | (73,744) | (2,619) | 5,801 |
| 3ES Unspecified | 13,450 | 29,586 | – | (41,423) | 1,613 |
| 3ES South Africa | 3,090 | 65,758 | (45,360) | (17,002) | 6,486 |
| 3ES Zimbabwe | 265 | 5,250 | (25,470) | 21,555 | 1,600 |
| 3ES Zambia | 7,738 | 54,359 | (120,258) | 63,389 | 5,228 |
| 3ES Eswatini | 2,358 | 53,159 | (33,390) | (18,721) | 3,406 |
| | <u>26,670</u> | <u>318,318</u> | <u>(315,867)</u> | <u>5,419</u> | <u>34,540</u> |

| | At 1/1/19 | Income | Expenditure | Transfers | At 31/12/19 |
|-------------------|---------------|----------------|------------------|-----------|---------------|
| | £ | £ | £ | £ | £ |
| Visit fees | – | 31,655 | (31,655) | – | – |
| Crisis Response | – | 15,415 | (15,415) | – | – |
| Specific Projects | – | 35,123 | (35,723) | 174 | (426) |
| Volunteer Support | 1,910 | 73,831 | (74,527) | (1,019) | 195 |
| 3ES Unspecified | 48,105 | 29,000 | – | (63,655) | 13,450 |
| 3ES South Africa | 3,518 | 41,276 | (41,130) | (574) | 3,090 |
| 3ES Zimbabwe | 935 | 2,930 | (12,690) | 9,090 | 265 |
| 3ES Zambia | 3,411 | 50,303 | (106,353) | 60,377 | 7,738 |
| 3ES Eswatini | 1,954 | 38,145 | (33,390) | (4,351) | 2,358 |
| | <u>59,833</u> | <u>317,678</u> | <u>(350,883)</u> | <u>42</u> | <u>26,670</u> |

17. Analysis of net assets between funds

| | Unrestricted Funds | Restricted Funds | Total Funds |
|----------------|--------------------|------------------|----------------|
| | £ | £ | £ |
| Current assets | <u>73,414</u> | <u>34,540</u> | <u>107,954</u> |
| | Unrestricted Funds | Restricted Funds | Total Funds |
| | £ | £ | £ |
| Current assets | <u>52,399</u> | <u>26,670</u> | <u>79,069</u> |

**Hands @ Work In Africa UK
Company Limited by Guarantee
Management Information
Year ended 31st December 2020**

The following pages do not form part of the financial statements.

Hands @ Work In Africa UK

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31st December 2020

| | 2020 £ | 2019 £ |
|--|----------------|----------------|
| Income and endowments | | |
| Donations and legacies | | |
| General funds | 34,678 | 30,640 |
| Visit fees | 2,326 | 31,655 |
| Crisis response | 3,644 | 15,415 |
| Specific projects | 22,267 | 35,123 |
| Volunteer Support | 81,969 | 73,831 |
| 3ES Unspecified | 29,586 | 29,000 |
| 3ES South Africa | 65,758 | 41,276 |
| 3ES Zimbabwe | 5,250 | 2,930 |
| 3ES Zambia | 54,359 | 50,303 |
| 3ES Eswatini | 53,159 | 38,145 |
| | <u>352,996</u> | <u>348,318</u> |
| Investment income | | |
| Bank interest receivable | 437 | 877 |
| | <u>437</u> | <u>877</u> |
| Total income | <u>353,433</u> | <u>349,195</u> |
| Expenditure | | |
| Costs of raising donations and legacies | | |
| Insurance | 351 | 332 |
| Other motor/travel costs | 2,655 | 3,704 |
| Other office costs | 3,904 | 2,220 |
| Bank charges | 211 | 253 |
| | <u>7,121</u> | <u>6,509</u> |
| Expenditure on charitable activities | | |
| Legal and professional fees | 1,560 | 1,320 |
| Transfer of funds to Projects | 315,867 | 350,883 |
| | <u>317,427</u> | <u>352,203</u> |
| Total expenditure | <u>324,548</u> | <u>358,712</u> |
| Net Income/(expenditure) | <u>28,885</u> | <u>(9,517)</u> |