

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
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Level Street
Brierley Hill
West Midlands
DY5 1XE

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

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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 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

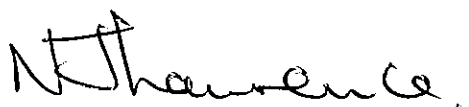
Mr O Westmancott
Mr G Snyman
Mr N Lawrence
Rev D Newsome
Mrs A M Agyeman
Mrs R Westwood
Mrs J Waspe

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).

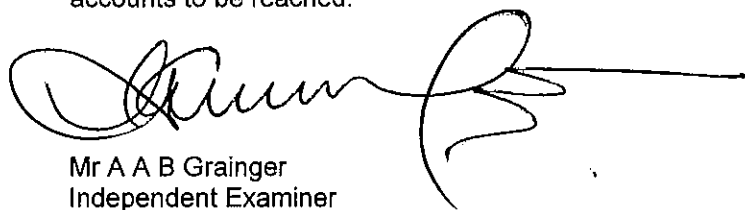
Hands @ Work In Africa UK

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', followed by a long horizontal line extending to the right.

Mr A A B Grainger
Independent Examiner

Griffiths & Pegg Limited
3 Hagley Court South
Waterfront East
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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		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		107,954	79,069
Net assets		107,954	79,069
 Funds of the charity			
Restricted funds		34,540	26,670
Unrestricted funds		<u>73,414</u>	<u>52,399</u>
Total charity funds	16	107,954	79,069

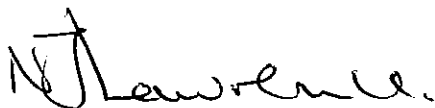
For the year ending 31st December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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>