

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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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			79,562	100,474
Total assets less current liabilities			79,562	100,474
Net assets			79,562	100,474
 Funds of the charity				
Restricted funds			31,438	14,408
Unrestricted funds			48,124	86,066
Total charity funds	16		79,562	100,474

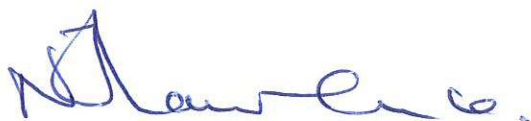
For the year ending 31st December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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	<u>1,560</u>	<u>1,560</u>

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	<u>5</u>	<u>6</u>

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	<u>1,500</u>	<u>1,440</u>

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>