

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 (2023 £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 24<sup>th</sup> August 2023)

(Appointed 1<sup>st</sup> 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  
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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**

			<b>2023</b>		<b>2022</b>
		Unrestricted	Restricted	Total funds	Total funds
	Note	funds	funds	£	£
		£	£		
<b>Income and endowments</b>					
Donations and legacies	5	11,000	332,524	<b>343,524</b>	315,063
Investment income	6	333	—	<b>333</b>	226
<b>Total income</b>		<u>11,333</u>	<u>332,524</u>	<u><b>343,857</b></u>	<u>315,289</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	14,100	—	<b>14,100</b>	10,935
Expenditure on charitable activities	8,9	1,620	363,075	<b>364,695</b>	325,266
<b>Total expenditure</b>		<u>15,720</u>	<u>363,075</u>	<u><b>378,795</b></u>	<u>336,201</u>
<b>Net expenditure</b>		<u>(4,387)</u>	<u>(30,551)</u>	<u><b>(34,938)</b></u>	<u>(20,912)</u>
Transfers between funds		(25,990)	25,990	—	—
<b>Net movement in funds</b>		<u>(30,377)</u>	<u>(4,561)</u>	<u><b>(34,938)</b></u>	<u>(20,912)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		48,124	31,438	<b>79,562</b>	100,474
<b>Total funds carried forward</b>		<u>17,747</u>	<u>26,877</u>	<u><b>44,624</b></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 £
<b>Current assets</b>				
Cash at bank and in hand		46,124		81,062
<b>Creditors: amounts falling due within one year</b>	<b>15</b>	<b>(1,500)</b>		<b>(1,500)</b>
<b>Net current assets</b>			<b>44,624</b>	<b>79,562</b>
<b>Total assets less current liabilities</b>			<b>44,624</b>	<b>79,562</b>
<b>Net assets</b>			<b>44,624</b>	<b>79,562</b>
<b>Funds of the charity</b>				
Restricted funds			26,877	31,438
Unrestricted funds			17,747	48,124
<b>Total charity funds</b>	<b>16</b>		<b>44,624</b>	<b>79,562</b>

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

The notes on pages 8 to 13 form part of these financial statements.

# **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 £
<b>Donations</b>			
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 £
<b>Donations</b>			
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

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31st December 2023

#### 16. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1.1.2023	Income	Expenditure	Transfers	At 31.12.2023
	£	£	£	£	£
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 South Africa	5,937	68,011	(31,752)	(37,919)	4,277
3ES Zimbabwe	1,160	11,423	(28,419)	16,521	685
3ES Mozambique	126	2,343	(19,612)	17,464	321
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>

	At 1.1.2022	Income	Expenditure	Transfers	At 31.12.2022
	£	£	£	£	£
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 Zambia	(16,893)	59,491	(130,032)	93,724	6,290
3ES Mozambique	100	1,488	(15,120)	13,658	126
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>

#### 17. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2023
Current assets	<u>17,747</u>	<u>26,877</u>	<u>44,624</u>
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2022
Current assets	<u>48,124</u>	<u>31,438</u>	<u>79,562</u>