

WORKING HANDS

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER, 2023

Company Limited by Guarantee number 8283087

Registered Charity number 1150488

WORKING HANDS

LEGAL AND ADMINISTRATIVE INFORMATION

Directors and Trustees

Donald Sammut
Stephen Loach
Nola Mackie

Company Secretary

Donald Sammut

Premises

The Registered Office of the Charity is 10a Kingsdown, Bristol, BS6 5UD.

Principal Bankers

HSBC, Grosvenor Court, 149 Whiteladies Road, Bristol BS8 2RR.

WORKING HANDS
ANNUAL REPORT
FOR THE YEAR ENDED 30 NOVEMBER 2023

The Trustees present their Annual Report and Accounts for year ended 30 November 2023.

Structure, Governance and Management

Status and Governing Document

Working Hands is a Company Limited by Guarantee number 8283087 and a Registered Charity number 1150488. Its governing document is a Memorandum and articles dated 22 October 2012. The company was incorporated on 6 November 2012.

Charity

The Trustees have adopted the provisions of the Charities SORP (FRS 102) in preparing the annual report and accounts. The accounts comply with the Charities Act 2011.

Governance and Internal Control

The day-to-day activities of the Charity are monitored by the Trustees. Board Meetings are held from time to time and informal discussions and meetings also take place.

New Trustees are appointed by existing Trustees.

Trustees' Responsibilities in relation to the Financial Statements

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- preparing the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ensure that the financial statements comply with charity law. They are also responsible for

safeguarding the assets of the Charity and hence to take reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the Charity and financial information included in the Charity's website.

Organisation

The Board of Trustees, which has a minimum of three members, administers the Charity.

Trustee Induction and Training

New Trustees are made aware of the seriousness of their responsibilities and obligations under charity law. They are able to understand these obligations by reading relevant Charity Commission publications. Trustees are aware of training courses and conferences and may extend their knowledge of matters pertaining to their role in the Charity.

Related Parties and cooperation with other organisations

The Trustees are unpaid and receive no benefit from their work with the Charity. There is no relationship between any trustee and Charity employees.

The Charity has good relationships with a number of local organisations which support the Charity's vision.

Pay policy

The Trustees consider that the board of Trustees comprise the key management personnel of the Charity in charge of directing, controlling, running and operating the Trust on a day to day basis. Details of Trustees' expenses and related party transactions are disclosed in a note to the accounts. There are no paid staff.

Objectives and Activities for the public benefit

Objects

The objects of the Charity are as follows:

- (1) to conduct a surgical programme, taking surgical expertise to developing countries;
- (2) to improve healthcare in these countries by the provision of money, equipment, expertise and other resources; and
- (3) to educate local health workers in order to improve the quality of the care they provide in their local communities.

Public Benefit

The trustees have considered the guidance of the Charity Commission on public benefit. The provision of public benefit is given at no charge and is made available to all people including those on low incomes.

Activities

The Charity raises funds for a surgical programme, currently based at leprosy hospitals in Nepal, supporting a team of hand surgeons who travel to operate and to teach the local surgeons. Working Hands is independent, not linked to any major organization, and all donated funds find their way directly to the front line of treatment, purchasing equipment and consumables for each trip.

The surgeons give their time for free. On each visit, some 60 patients undergo surgery to restore function to their hands, enabling them to work, earn a living, support dependents and regain their self-esteem. The project is currently working in Lalgadh, near Janakpur, in Kathmandu and in Green Pastures Hospital in Pokhara. Virtually all patients are illiterate farmers whose only resource is what they can earn by manual labour. This surgery makes a real and immediate difference to their lives.

Volunteers

Working Hands is supported by a growing number of dedicated volunteers.

Achievements and Performance for the public benefit

Notes to accompany statements for year:

1st December 2022 – 30th November 2023

1. There have been three significant events resulting in financial transactions:
 - a. **First trip to Nepal:** January 2023: Expenses, kit purchase, flight bookings, Insurance etc in the lead up to trip plus expenses on trip. Some related expenses made after return eg replacement of instruments or other kit left on trip
 - b. **Anatomy Course :** March 2023: Purchase of kit, fees for Dissecting Lab, Expenses of Faculty, catering organisation, Course Dinner, Incidentals etc plus revenue from participants' fees. Detailed breakdown in accompanying document.
 - c. **Second trip to Nepal:** November 2023. Again, Expenses, kit purchase, flight bookings, Insurance etc in the lead up to trip plus expenses on trip plus some expenses replacing items used on trip.

Financial Review

Review of Activities and Future Developments

A summary of the financial results and the work of the Charity are set out below. The Charity's income was £39,025 (2022 - £41,469).

Risk Assessment

The major risks to which the Charity has been exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks.

Going Concern

Taking into account reserves and anticipated recurring income, the Trustees are confident that the Charity remains a going concern for at least twelve months from the date of approval of these accounts.

Reserves

The charity has accumulated reserves of £986. The Trustees consider that the fund reserves at the year-end were adequate but not excessive and a direct result of having 2 trips to Nepal in the year.

The Report was approved by the Trustees on 27 July 2024.



Donald Sammut
Trustee

WORKING HANDS

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 NOVEMBER 2023

		2023 TOTAL FUNDS (unrestricted) £	2022 TOTAL FUNDS (unrestricted) £
	Note		
INCOME from			
Donations & courses	2	39,025	41,169
Investment interest		0	0
Total Income		39,025	41,169
EXPENDITURE on:			
Charitable activities		52,594	49,241
Total Expenditure	3 & 4	52,594	49,241
Net Income/(Expenditure)		(13,569)	(8,072)
Funds Reconciliation			
Total funds brought forward		14,556	22,839
Total funds carried forward		986	14,556

All the above results derive from continuing activities. All gains and losses recognised in the year are included above.

The notes on pages 10 to 12 form part of these accounts.

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BALANCE SHEET at 30 NOVEMBER 2023

Company Limited by Guarantee number 8283087

Registered Charity number 1150488

	2023 £	2022 £
Current Assets		
Cash at Bank	14,757	24,156
Debtors and prepayments	-	-
	<hr/> 14,757	<hr/> 24,156
Current Liabilities – Creditors		
Accruals and deferred income	13,771	9,600
	<hr/>	<hr/>
Total Net assets less Current Liabilities	986	14,556
Funds		
Unrestricted funds	<hr/> 986	<hr/> 14,556

The notes on pages 10 to 12 form part of these accounts

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BALANCE SHEET at 30 NOVEMBER 2023

(continued)

Company Limited by Guarantee number 8283087

Registered Charity number 1150488

For the year ended 30 November 2023, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of Directors/Trustees:

- a) The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act.
- b) The Directors/Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

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

These accounts were approved by the Trustees and authorised for issue on 27 July 2024 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Donald Sammut'.

D Sammut - Trustee

The notes on pages 10 to 12 form part of these accounts.

WORKING HANDS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2023

1. ACCOUNTING POLICIES

(a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2015) - (Charities SORP (FRS 102).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The Charity is a Going Concern.

A summary of the most important accounting policies, which have been applied consistently, are set out below.

(b) Funds Structure

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for specific purposes. The aim and use of each restricted fund is set out in the notes to the accounts.

(c) Income

All income is included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. No amounts have been included in the accounts for gifts in kind or for services donated by volunteers.

(d) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources, using time spent on each activity as a guide.

Grants payable are included in the accounts where there is a legal or constructive liability. The costs of charitable activities are those costs incurred directly in relation to the objects of the Charity.

Governance costs are incurred in connection with the administration of the Charity and compliance with constitutional and statutory requirements. These tasks are undertaken by unpaid volunteers.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2023

(e) Taxation

The Charity is a Registered Charity and is therefore exempt from taxation under the Income and Corporation Taxes Acts.

(f) Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources for which it was incurred.

2. INCOME

Income comprises the following:

	2023	2022
	£	£
Grants from Charitable Trusts	-	-
Anatomy courses	19,266	27,782
Individual donations	19,759	13,387
	<hr/> 39,025	<hr/> 41,169

3. CHARITABLE EXPENDITURE

Charitable expenditure comprises the following:

Medical and equipment	9,181	7,071
Travel	23,801	17,154
Anatomy course costs	16,721	22,631
Other costs	2,891	2,385
Grants and sponsorship	-	-
	<hr/> 52,594	<hr/> 49,241

4. SALARIES, TRUSTEES' REMUNERATION AND TRUSTEES' EXPENSES

The Charity paid no salaries.

Trustees received no pay or expenses, except that one trustee was reimbursed charitable

expenses.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2023

5. RECOGNISED GAINS

The Charity had no recognised gains or losses in 2023 or 2024 other than Income. All assets are stated at historical cost. Therefore, no adjustments are required to the reported results, which are stated on an unmodified historical cost basis.

6. FUNDS

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.

Restricted funds are grants given with a restriction imposed by the donors.