# PRACTICAL TOOLS INITIATIVE LIMITED

England & Wales · Charity number 1152292

## Details

| | |
|---|---|
| **Other names** | PRACTICAL TOOLS INITIATIVE |
| **Status** | Registered |
| **Legal form** | Charitable company |
| **Company number** | 08249953 |
| **Registered** | 2013-06-05 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | C/O Fareham Community Church<br>Church Office<br>18 Russell Place<br>Fareham<br>Hampshire<br>PO16 7FH |
| **Phone** | 07800586533 |
| **Email** | info@practicaltoolsinitiative.org |
| **Website** | www.practicaltoolsinitiative.org |

## Activities

**Objects:** THE PREVENTION OR RELIEF OF POVERTY OR FINANCIAL HARDSHIP ANYWHERE IN THE WORLD BY PROVIDING OR ASSISTING IN THE PROVISION OF EDUCATION, TRAINING, HEALTHCARE PROJECTS AND ALL THE NECESSARY SUPPORT DESIGNED TO ENABLE INDIVIDUALS TO GENERATE A SUSTAINABLE INCOME AND BE SELF-SUFFICIENT IN PARTICULAR BY COLLECTING, REFURBISHING AND SUPPLYING USED TOOLS TO THOSE WITH A CHARITABLE NEED.

**Activities:** The prevention or relief of poverty or financial hardship anywhere in the world by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient in particular by collecting, refurbishing and supplying used tools to those with a charitable need.

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## Classification

- **How:** Provides Other Finance, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- Liberia
- Philippines
- Sierra Leone

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-07-31 | £177,819 | £132,697 | - | - |
| 2024-07-31 | £180,735 | £167,019 | - | - |
| 2023-07-31 | £149,358 | £151,074 | - | - |
| 2022-07-31 | £145,030 | £168,068 | - | - |
| 2021-07-31 | £177,093 | £342,522 | - | - |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| Archielia Barbara James | | 2019-06-13 |
| Bockarie Musa | | 2020-07-15 |
| Hawah Gamanga | | 2022-05-10 |
| James Fallah-Williams | | 2012-09-06 |

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**PRACTICAL TOOLS INITIATIVE LIMITED**

England & Wales - Charity number 1152292

# Accounts

Practical Tools Initiative

*A Practical Way of Taking Action*




# 2024-2025 ANNUAL REPORT AND FINANCIAL STATEMENTS

**Practical Tools Initiative**

**Charity Registration Number:** 1152292 **Company Number:** 8249953

# Reference Information

| | |
|---|---|
| Name: | Practical Tools Initiative Limited |
| Status: | Practical Tools Initiative is a charitable company limited by guarantee. Our governing document is a Memorandum and Articles of Association |
| Charity Registration Number: | 1152292 |
| Company Registration Number: | 8249953 |
| Principal Office and Address: | C/O Gateway Church<br>18 Russell Place<br>FAREHAM |
| Website: | www.practicaltoolsinitiative.org |
| Email: | info@practicaltoolsinitiative.org |
| Tel: | 01329 829 121/07990 395 982 |
| Trustees: | Bockarie Ephraim Musa (Chair)<br>Hawah Gamangah<br>Archilea James |
| Programme Director: | James Fallah-Williams |
| Bankers: | Triodos Bank<br>Deanery Road,<br>BRISTOL,<br>BS1 5AS. |
| Auditors: | Harvine Consultants Limited<br>Square Root Business Centre<br>102 – 116 Windmill Road<br>Croydon<br>CR0 2XQ<br>Telephone: **0208 6654327**<br>E-mail: **harold.adjei@harvineconsultantsltd.co.uk** |

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# OUR MISSION, VISION & VALUES

**Our Mission:** Our charitable objects are: The prevention or relief of poverty or financial hardship anywhere in the world. We do this by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals, communities and institutions with a charitable need to achieve their goals.

**Our Vision:** Stable communities and institutions that are self-reliant through sustainable interventions.

**Our Values:** We promote equality of opportunity, tolerance and respect for others in our delivery programmes.





# CHAIR'S INTRODUCTION

I welcome you to our 2024-2025 annual report, which is presented in accordance with the Statement of Recommended Practice (SORP), and in compliance with the Charities Act 2011, and the Companies Act 2006. My primary purpose in this report is to ensure that the charity is publicly accountable to its supporters for the stewardship of the funds it holds on trust for projects.

Looking back over last year's achievements, Practical Tools Initiative has made significant progress in implementing the strategies that we laid for the year. These achievements were over and above what was expected, though not without challenges. The key reason for the achievements was the targeting of provision in challenging communities, particularly those facing extreme food poverty and poor health.

One of the highlights of the year was the introduction of a variety of food crops that have never been grown in Sierra Leone before. For example, the introduction of drought resistant/climate adapted sweet potatoes.  At the start of the dry season in October 2024 we distributed vegetable seeds to farming groups. We also used the seeds in our own seed farms where we propagated them.

Local potatoes don't do well in the dry season, and we could not get hold of a local variety that could withstand the dry climatic conditions. So, during a general project visit to Sierra Leone, we purchased sweet potatoes from a UK supermarket and put them in our luggage to try growing them on our trial farm. Surprisingly, the sweet potatoes did very well. The supermarket potatoes did far better than the local varieties.



*We assessed the two varieties after harvesting. Top left is the local variety, which are quite thin due to the dry climatic conditions. Top right is the supermarket variety which are plump – a fantastic result.*

We are now propagating the UK supermarket variety on a larger scale using both the stems and the tubers that we harvested from the trial. This is a gamechanger in combating food deprivation in Sierra Leone.

We also trialled several other food crops that have never been grown in Sierra Leone. For example, dragon fruits. In just twelve months, they started to fruit.



We acquired different varieties of dragon fruits from the Philippines and Netherlands, which are now doing extremely well in Sierra Leone.

Our focus this year was on food-growing initiatives that would help transform access to food for destitute communities, targeting vulnerable groups such as women farmers and single-parent households. For example, the distribution of high-yielding peanut

seeds. The results were transformative, enabling women farmers to grow crops that they could sell to increase their household income and help cover school and medical expenses for their children.

We invested heavily in food-growing initiatives this year. As part of a sustainable future for the communities we work with, we established the first peanut butter processing plant in Sierra Leone. The key aim of the plant is help fight malnutrition and at the same time deliver sustainable livelihoods to poor farmers.





Peanut butter equipment being offloaded in Sierra Leone.

Despite these major achievements, we came across a lot of challenges. One of such challenges was the poor roads leading to vulnerable communities. We resulted to using motorbikes to deliver seeds to rural farmers in the rainy season

The proceeding chapters will explain in detail what we have done this year in areas of food growing and food security, skills support, education, healthcare and sanitation, and disability support.

I take this opportunity to thank our partners both in the UK and overseas for their support and collaborative work. The total amount of funding and resources we received for our projects was £177,819. Our committee members and volunteers also contributed significantly.

The total charitable expenditure for the year was £132,697.

Thank you for all your support.

**Bockarie Ephraim Musa**
**Chair**
**Practical Tools Initiative**



# 2024–2025 OVERVIEW

We picked up from where we left at the close of our very successful 2023-2024 operational year, making very significant strides in enhancing food-growing initiatives in targeted communities in Sierra Leone. As with 2023-2024, the key to this transformation was the delivery of quality seeds to local farmers and community groups, which is now being translated into sustainable yields and economic change for communities and individual farmers. This is a stunning example of our Partner Engagement Plan, which places our partners at the very heart of our drive for change for communities.

Seeing the growth of new food crops in Sierra Leone is encouraging new farmers to explore new avenues in augmenting their household income.



Testing the market with stunning new crops.



Last year we mentioned how we were introducing new vegetabe crops such as peppers in Sierra Leone. These new varieties showcase the harvest we are now receiving.

The introduction of a peanut butter processing plant in the country emphacises our determination to fight food poverty and malnutrition in the country.

As mentioned in our report last year, we are targetting food insecurity the same way we targetted educational challenges in Sierra Leone. We use what we call the irrigation model, which is a delivery system that is based on a support mechanism that is targetted and sustained across a chain that reaches the end – the beneficiaries. This means that local farmners are now guaranteed a sustainable income from their agricultural activities.

These are all streamlined and high-impact interventions aimed at changing the poverty narratives of thousands of people for many years to come. These interventions are all successfully undertaken in a context of profound economic, political and social challenges in Sierra Leone.



# 2025–2026 STRATEGY, PLANS & OBJECTIVES

Our strategy has not changed from what we introduced a couple of years ago, and we will continue with those same strategies, plans and objectives that we set ourselves. This is a result-driven process as we see very clear outcomes and positive impacts. As stated then, these plans enable us to address food insecurity and environmental protection issues, facilitate the provision of water and sanitation, and place a strong emphasis on sustaining the strides that we have taken.

**Strategic objectives:**

1

**We will Continue to drastically expand our food security programmes through agricultural support services by working with communities experiencing entrenched food poverty.**

- We will continue to work directly with rural farmers by providing improved seeds, tools, food for work (which is a financial support that helps to feed workers),

and training to allow these farmers to engage themselves with modern farming and self-reliant food-growing skills.

- We will establish what we call ‘seed exchange’ centres (stores) at district level where we give out seeds to farmers, and also guarantee the purchase of surplus harvest as a way of extending the programme’s viability.
- We will create positive policy changes through our policy and advocacy work that will deliver effective outcomes for destitute farmers and families and will also encompass environmental protection.
- We will emphasise partnership and collaborative work in agriculture to prevent farmers feeling ‘alone’. We will embed our new relational approach with supporters, volunteers and other organisations and sectors and will unlock the potential to build a wider movement of change for communities.

2

**We will continue to have an explicit focus on sustainable water and sanitation.**

- We will continue to identify, through high-level survey work, extremely vulnerable communities and deliver sustainable and life-changing water and sanitation programmes. These are communities where persistent waterborne diseases outbreaks have devastating effects on community health.
- We will combine the provision of water and sanitation with food security interventions which enable communities, through independent income-generation, to take total control of managing their own affairs and implement effective management strategies.

3

**We will continue to enable educational institutions – including schools, colleges and universities – to build on the major steps we have taken forward in the last few years, especially in medical training and support for the sciences in schools.**

- We will continue to collaborate with schools, colleges and universities to assess the resources they need and help to deliver these resources in practical and innovative ways.
- We will continue to help to build new schools and to rehabilitate old ones in deprived communities.
- We will continue to seek out vulnerable children wherever they are, register them, equip them with learning resources, and send them to school.



# PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES

Introduction

I am absolutely thrilled to report to you our programme achievements over the past operational year.

As the Chair has mentioned in his introduction, we made significant progress in implementing the strategies that we laid for the year. The implementation was driven by a targeted approach to meeting community needs in areas of significant challenges. These challenges included extreme food poverty, lack of access to clean water, and poor health and sanitation. These challenges are also interconnected, and they play a devastating role in poor school attendance and retention for children from these communities. Our approach is a concerted one that aims to address food poverty, access to clean water, and good health. The end result is one that establishes sustainable communities. This is what we are achieving with our work in rural settlements.

Our key work over the year was the introduction of a variety of food crops that provide high nutritional value to food poor areas. In addition, we introduced an income element where individual farmers and groups are able to grow food crops on a larger scale for

their local market. This serves several purposes, one of which is to increase household income, allowing families to cover educational costs for their children, and help address medical needs. For this purpose, we have now established a peanut butter processing plant in the country, which allows farmers to grow peanuts for sale. The two main aims of establishing the peanut butter processing plant are to help increase household income for poorer farmers, and fight malnutrition head-on across the country.

This year we worked with three chiefdoms in Eastern Sierra Leone through our Partner Engagement Plan, which prioritises the beneficiary and guarantees sustainability. The impact of this engagement has seen more and more households achieving food sustainability, improved health and impressive school attendance and retention for children.

Our school programme for working children continue to reach out to more families. We registered 30 more children from working families to attend our purpose-built school, which now has a total number of 60.

We continued working with disability organisations, sustaining existing partnerships, and connecting with new ones. Our target for these communities is to enhance economic independence.

The following chapters will highlight in detail what has been achieved (also highlighting the challenges we encountered and how we used effective mitigation strategies to address them) in each of the projects that we have worked on over the year. You will also find case studies on key projects. Many thanks to Practical Tools Initiative's teams and partners in the UK and overseas, our field officers and volunteers in Sierra Leone, and those supporting us in prayers.

James Fallah-Williams

Programme Director, Practical Tools Initiative.




# PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES

## FOOD SECURITY

This was a breakthrough year for our food security programme. It wasn't just about the delivery of vital seeds to individual families and an expanded group of rural farmers, but also seeing the first fruits of the trial seeds that we introduced in Sierra Leone for the first time. This is significant – it means that local farmers can now diversify in food crop farming that will eradicate food poverty and also guarantee increased and sustainable household income.

For example, we trialled a variety of chillis, including the famous Habanero varieties, Gusto purple, Carolina Reaper, Santana, and Scotch Bonnet. We started preparing the beds in January, which was at the height of the dry season. It was believed locally that the crops won't do well. But, with determination and persistence, we nursed the seeds, transplanted them, and watered and cared for them. Their progress was phenomenal! We introduced new crop growing technics that included the use of plastic mulching that allowed the soil to retain moisture throughout the heat of the day, as the plants were watered in the evening and in the morning. Rural communities have never

seen this before, and even when the dry season was at its severe temperature, the plants thrived exceedingly well. We introduced no artificial fertilizers, and only used organic compost.

The result surpassed our expectations.





Who would have thought that one could successfully grow Santana peppers in Sierra Leone? The variety is part of the Anaheim family.

By introducing this simple trick of plastic mulching to maintain moisture in the soil after watering, we changed the perception of local growers who had relied on imported chillis and other vegetables in the dry season. What this means is that destitute rural farmers can now have the seeds and the support they need to cultivate food crops all year round, thereby increasing their household income in a way that guarantees sustainability.



*One of the chilli varieties that proved prolific was Gusto Purple (left). It was relentless.*



It wasn't just the chillis; we successfully cultivated Roma tomatoes, and even Black Mountain tomatoes that had only grown in greenhouses in Europe.

**Left:** *Black Mountain tomatoes*





Mulching has helped to improve food growing in rural Sierra Leone during the dry season.

**A Case Study**

One of the striking successes of the year was cultivating sweet potatoes.

We introduced new crops of sweet potatoes and a variety of peanuts. Local potatoes don't do well in the dry season, and we could not get hold of a local variety that could withstand the dry climatic conditions. So, during a general project visit to Sierra Leone, we purchased sweet potatoes and raw peanuts from a UK supermarket and put them in our luggage to try growing them on our communal farm. Surprisingly, both the sweet potatoes and peanuts did very well. The supermarket potatoes did far better than the local varieties.





*We assessed the two varieties after harvesting. Top left is the local variety, which are stringy due to the dry climatic conditions. Top right is the supermarket variety which are plump – a fantastic result.*

We are now propagating the UK supermarket variety on a larger scale using both the stems and the tubers that we harvested from the trial.



The harvested supermarket potato vines are cut into six-inch stems and planted on prepared heaps in vegetable gardens near homes.

These supermarket potatoes are most suitable for growing by older people, people with disabilities, and single parents needing quick access to food for the family. It is not only the tuber that is consumed - the leaves are also highly nutritious, with the same food value as spinach.

*Propagating and distributing the supermarket variety of sweet potatoes to women farming families is a gamechanger; a catalyst in combating entrenched food poverty in communities in Sierra Leone.*





Our approach to fighting food insecurity in Sierra Leone has been consistent, particularly by bringing together carefully assessed models through rigorous trials, and the assurance of purchasing surplus harvest from farmers.



Food insecurity in Sierra Leone has become a national crisis, and it is forcing young people to migrate, leaving older people, people with disabilities, including children, and single parents (particularly women) in villages and towns. As a result of poor access to food, young children left with their grandparents by departing youths are facing extensive nutrition-related health challenges. As the Chair mentioned earlier, we have established the first peanut butter processing plant in Sierra Leone to combat malnutrition amongst lactating mothers, people with disabilities, and young children.

We secured high yielding peanut seeds and distributed them to women-led farming household across three chiefdoms, targeting extremely challenging communities of people with disabilities who are also isolated by very poor road networks. Some of these places are inaccessible by vehicles during the rainy season, so we use motorbikes to transport peanut and other crop seeds to farmers. We organised working groups, and provided substantial support of seed and food for work.



With road conditions so bad, only motorbikes are able to get to these communities. Sometimes we get there covered in mud.



*With shovels in hand, our workhorse had to be dug out of treacherous conditions.*



Seed provision for rural communities is key to fighting food poverty, and it is a life-transforming intervention.

Targeting these specific groups and communities with high-yielding seeds, particularly peanuts and rice seeds during the year, changed two key things:

1) Providing extremely nutritious food to destitute groups and communities during the height of the rainy season when access to food becomes very critical.

The peanut seeds we distributed could be harvested in four months; April – July. We delivered sustained supervisions, visiting towns and villages to encourage and support growers. It was during these visits that we came across extreme cases where migrating youths left their children, some with disabilities, in villages. These children are now facing

malnutrition and other health conditions. In one case we saw a grandparent looking after her grandchildren, most of whom were showing severe signs of malnutrition, with others having health challenges such as club foot and swollen faces. These are some of the families we supported.

2) Deliver timely income for parents who are sending their children to school at the end of the summer holidays - enabling them to purchase uniforms and school materials. Most of the parents have children at school-going age. They used the surplus harvest of peanuts to raise income so they could send their children to school, some for the first time. Addressing these two key things from a single project is very significant.

Our project statement to the communities was that we will purchase surplus harvest from them. That encouraged them greatly.




We go to these villages and towns to buy their surplus harvests.




**Above:** *Drying and bagging peanuts, which the community people sell to raise income for their children's education and medical care. These are crops that can be grown and harvested in just four months – in good time to prepare the children for school in September.*






The establishment of the peanut butter processing plant, the first of its kind in the country, means that the sustainability of this project is guaranteed. That year-on-year families with people living with disabilities can rely on their harvest to fight food poverty and malnutrition, and at the same time support their children at school.

## Growing New Fruits in Sierra Leone

### Dragon Fruits

It wasn't just vegetables that we cultivated successfully; we trialled new fruits that have never been grown in Sierra Leone before. We exported dragon fruit cuttings from the Philippines and the Netherlands, which we propagated on our trial farm. Within 12 months, the dragon fruits successfully withstood the heat and started flowering. Within eighteen months, we harvested the first dragon fruits to be grown in the country.



*It takes only about 30 days for a flowering dragon fruit to reach maturity/harvest.*





The first harvest was a curiosity for local people. Like Gusto purple chilli, dragon fruits are quite prolific in growth and flowering.

We secured 5 varieties of dragon fruit cuttings, which are now doing very well in Sierra Leone.

We can now start distributing cuttings to farmers who are able to grow them commercially. They are very easy to grow, with low maintenance. This is a major income stream for farmers, as dragon fruits are in high demand both locally and internationally.

**Pineapples**



The pineapples are grown organically, making it easier for local farmers to diversify their household income without reliant on fertilisers.

The pineapples are known to withstand the changing weather patterns that bring heat in the dry season and erratic rain falls in the wet season.



Food growing in Sierra Leone was limited to a few local/traditional crops, which were struggling to cope with extreme weather changes as shown in the sweet potato case study above. The combination of this traditional approach and changing climatic conditions exacerbated food poverty and stifled household income. With the introduction of new food crops, there is now a real change occurring where farmers can have a steady income stream.

**Rice Growing**




*This year, we also intensified our rice-growing activities, cultivating our trial farms. We also delivered rice seeds to farmers across three chiefdoms.*






Processing rice seeds for distribution to farmers.

**The Establishment of Peanut Butter Processing Plant.**





*We finally received our shipment of peanut butter processing equipment earlier in the year.*





The shipment included two sets of peanut shelling equipment. One of the key reasons why we purchased two peanut shelling machines is that it takes three people at least two days to crack a 50kg sack of peanuts by hand! In a single parent household, this is very challenging and time consuming, a labour-intensive process that takes precious time away from rural farmers. The delivery of the shelling machines will drastically change that narrative. It takes less than 20 minutes for the machine to shell a 50kg load of peanuts, which is life transforming for rural farmers, especially women farmers who need to use the newly acquired time to undertake other food growing and income-

generating activities. What can be done by three people in over two days can now be done by a machine in minutes.

More importantly, the machines are designed to use electricity produced by solar energy, which means that rural locations were there is no national grid will benefit from solar installations to operate the equipment.



This machine plays a major role by cleaning and removing the skin of roasted peanuts before they are sent to the grinding machine for production into peanut butter.

There were also two sets of all other equipment, including peanut grinding machines, and tub-filling machines:
The tub-filling machines are the final equipment along the production line. They allow us to meet production level and quality of the finished product, especially as we have engaged many farmers to grow peanuts which we will buy from them.

This is a significant step forward for regional farmers and for the country's food security.



# PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES

## EDUCATION

Our school for working children is thriving. This year we registered thirty children in the community,bringing the total number of pupils to sixty. Some of the newly-registered children were working with their parents as stone breakers just a few weeks before school started in September. We deliver a free and comprehensive package of support that includes uniforms and medical care for those with injuries sustained from stone breaking.



At the centre of our provision is prioritising the education of girls, many of whom, after working as stone breakers in the field, also undertake domestic labour.

For many of these girls, uniforms become a visible line that protects them from hard labour.





Role play in school events allow children to see themselves as nurses, doctors or lawyers - helping them to express their individual ambitions other than stone-breaking.

This year we did a large shipment of shoes to be distributed to both students and teachers, and to medical practitioners in Sierra Leone. This is aimed at supporting rural teachers and healthcare workers who walk long distances to do their work.



Distributing shoes to teachers and medical practitioners in Sierra Leone.






Supporting rural teachers and medical practitioners is critical in retention and commitment, as many of the workers less and far in-between.









# PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES

## DISABILITY SUPPORT

Our work with disability groups in Sierra Leone has expended beyond the initial skills training support to include food-growing initiatives and personal care. Before our shipped resources arrived in Sierra Leone, we didn't envisage deeply enough how significant and impactful this intervention could be until we started engaging with the communities and groups in three cities (Freetown, Bo, and Kenema). Many of those who had experienced discrimination were living on the streets not because they wanted to, but because they didn't have the means to economically support themselves and their children. For many women who had experienced gender-based violence, including those running away from FGM, the impact has been significant and life-changing. Those who received support from us went on to establish successful and sustainable income-generating activities by combining the skills they had and the

resources that were provided for them. For example, those women with skills in tailoring who received seed support and complete tailoring tools. This was life-changing for them. Also, people with albinism, receiving start-up tools in plumbing. For those with business skills, they transformed the seed support they received to set-up sustainable businesses in hair-dressing and hair products. For them, the change was swift, lifting them off the streets and placing them at the heart of their communities where they are now visible and respectable income earners.

**Case Study**





Having received a full set of tailoring equipment and boxes of sewing accessories, this skilled tailor, who is wheelchair-bound was able to set-up her own workshop and started sewing quality items for sale. She has never managed to do this since she

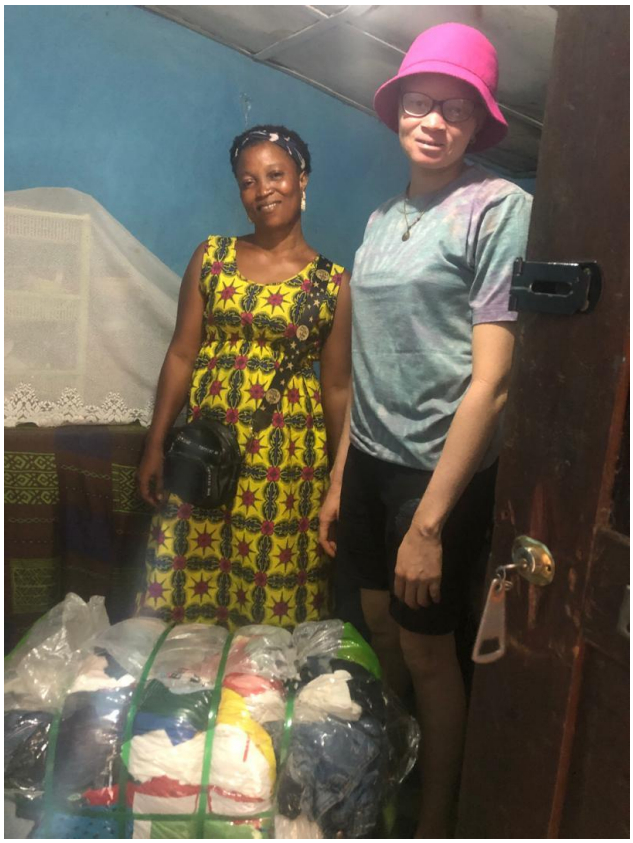
completed her training as a tailor. Instead, she relied on street begging to make ends meet. Now she is financially independent, providing for herself.



Many who received the seed support were able to use the funds they received after sales to expand their business in retailing in stalls.

Again, this was a swift change from being street beggars to respectable income earners.

One of the key reasons for the success of the intervention was the introduction of business management skills including the opening of bank accounts that helped participants to safely keep their money. This was specifically very practical for those who lived in communal environments where theft was rampant.



In cities, we gave disability groups the freedom to decide what interventions they could make with the support. For example, groups with albinism. What they came up with was transformative; for them, it wasn't just about children with albinism, but also about their parents. Many children with albinism live in single-parent households, usually with the mother. This is the case across communities because mothers with children with albinism are ostracised by their families and communities, with many migrating to live in cities. The Sierra Leone Association of People With Albinism, our partner organisation, targeted these parents with seed support from the shipment, and provided efficient supervision and support to ensure that the parents had the maximum benefit of sustainability.

The impact was very clear.

Single parents who had struggled to bring up their children are now able to sustain themselves as a result of the seed support they received from the programme. This is expecially so in the provision of food, and educational and healthcare support for their children.

It wasn’t just the provision of seed support to families of children with albinism, it was also the delivery of appropriate clothing and personal care products that allowed children with albinism to feel protected and able to integrate, accessing educational and sports activities.

When news spread across the country that provision is being made for people with disabilities, and victims of GBV (gender-based violence), we were innundated with requests to help those in rural areas as well.  In the last few months we have delivered to as far as  Kailahun District in the far east of Sierra Leone, making this the most far-reaching initiative in delivering socio-economic change to people with disabilities, especially looking at the the cost that was involved in delivering the project.



Women with disabilities and victims of GBV receiving seed support in Kailahun.

The intervention is also bringing people together in sports.

# GOVERNANCE

**Status and objects**

Practical Tools Initiative is a charity, and a company limited by guarantee. It is governed by its Memorandum & Articles of Association, which date from 2012. Practical Tools Initiative's formal objects are set out in 'Our Mission, Vision and Values' on page 3.

**Governing body and structure**

Practical Tools Initiative is managed by a committee. The committee members are the trustees of the charity. As of July 2025, there are four committee members. In addition, the charity has strategic operational advisers who have specialist knowledge in all the major areas that it covers in its work.

Practical Tools Initiative is always evolving its structure to accommodate the increasing demands of its activities and the steady challenges that come with working at cross-national level. Emerging issues are dealt with at the organisation's regular meetings, and it is in constant contact with its implementation and supporting partners. The committee regularly undertakes ad hoc working groups, for example, on risk management.

**Decision-making**

The committee formally set out how it saw its role before it completed its registration as a charity, and it has subsequently periodically reviewed its position. The committee regularly monitors its performance and duties, and during the year it carries out a full review of its effectiveness as a charity, drawing on best practice in the voluntary and corporate sectors.

Practical Tools Initiative continues to see its prime function as ensuring the good governance of the charity, and to this end it focuses on matters of policy and general strategy, the approval of plans, the monitoring of progress with charitable projects, and financial control.

Operational responsibility is delegated to the Programme Director. The committee is assisted by the Chair, who advises on governance generally and also acts as Treasurer in monitoring financial activities on the charity's behalf.

# GOVERNANCE CONT.

**Trustees**

Practical Tools Initiative has four trustees. The process of recruiting new trustees follows a well-established practice; a skills audit is conducted to identify the qualities sought in potential candidates. The trustees' working group manages the appointment process. It is the organisation's policy to provide the new trustee with structured induction that includes comprehensive documentation, individual briefings and the opportunity to meet supporters and volunteers.

**Risk management**

Practical Tools Initiative's approach to risk management is well-established and has been steadily refined. A Risks Register is maintained. The assessment of risks on the register is documented and rated in terms of the likelihood of occurrence and the potential impact. The whole situation is reviewed annually. The committee can confirm that the major risks to which the charity is exposed have been reviewed and systems have been established to mitigate those risks (for example, field officers working in challenging environments).

**Reserves**

The funding the organisation receives every year is project-based, and funds are expended according to project requirements. The organisation has a reserve that can be used in times of emergencies.

**Investments**

We are not currently undertaking any investment activities.

**Income & fundraising**

Thanks to our partners and individual supporters, our total income and resources for the year was ££177,819.

**Charitable expenditure**

The charity managed its expenditure thanks to its rigid set-up in support of projects. The committee, volunteers and private supporters also contributed considerably. It would have been impossible to deliver the projects without the individual support the charity received. The total charitable expenditure for the year was £132,697.

# GOVERNANCE CONT.

The breakdown of spending is set out below, and details of projects themselves are in the Programme Director's report above.

Our policy continues to be to give priority to maintaining support for core projects and, where we can, to achieve a continuing, steady increase in spending our income and resources to uphold project aims, subject to available funding.

Thank You

# PRACTICAL TOOLS INITIATIVE LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|---|---|
| **Charity number** | 1152292 |
| **Company number** | 08249953 |
| **Principal address** | 18 Russell Place<br>Fareham<br>Hampshire<br>England<br>PO16 7FH |
| **Independent examiner** | Harvine Consultants Ltd<br>27 Keble Close<br>Crawley<br>RH10 3TD |

# PRACTICAL TOOLS INITIATIVE LIMITED

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# PRACTICAL TOOLS INITIATIVE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

## *FOR THE YEAR ENDED 31 JULY 2025*

The trustees present their annual report and financial statements for the year ended 31 July 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

**Objectives and activities**

The prevention or relief of poverty or financial hardship anywhere in the world by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient in particular by collecting, refurbishing and supplying used tools to those with a charitable need.

Practical Tools Initiative is a charitable organisation set up in the UK (Charity No 1152292 in England & Wales) to provide support to deprived post-war and post-disaster communities for social and economic rehabilitation. Our charitable objects are the prevention or relief of poverty or financial hardship anywhere in the world. We work towards our objects by providing or assisting in the provision of education, training and healthcare projects and ensuring individuals, communities, and institutions with a charitable need have the support they need to achieve their goals.

*Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Financial review**

*Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month’s expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity’s current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

**Structure, governance and management**

The charity is a company limited by guarantee without share capital.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Bockarie Ephraim

James Fallah-Williams

James Archielia Barbara

Hawah Gamanga

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



Bockarie Musa (Sep 18, 2025 09:32:21 GMT+1)

Bockarie Ephraim
**Trustee**

15 September 2025

# PRACTICAL TOOLS INITIATIVE LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 JULY 2025*

| | Notes | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---|---|---|---|---|---|---|---|
| **Income from:** | | | | | | | |
| Donations and legacies | **5** | 861 | 5,800 | 6,661 | 17,565 | - | 17,565 |
| Charitable activities | **1** | 79,215 | 91,928 | 171,143 | 5,600 | 157,555 | 163,155 |
| Investments | **7** | 15 | - | 15 | 15 | - | 15 |
| **Total income** | | 80,091 | 97,728 | 177,819 | 23,180 | 157,555 | 180,735 |
| **Expenditure on:** | | | | | | | |
| Raising funds | **8** | 2,026 | 666 | 2,692 | 900 | - | 900 |
| Charitable activities | **3** | 33,129 | 96,876 | 130,005 | 1,620 | 164,499 | 166,119 |
| **Total expenditure** | | 35,155 | 97,542 | 132,697 | 2,520 | 164,499 | 167,019 |
| **Net income and movement in funds** | | 44,936 | 186 | 45,122 | 20,660 | (6,944) | 13,716 |
| **Reconciliation of funds:** | | | | | | | |
| Fund balances at 1 August 2024 | | 7,949 | 2,700 | 10,649 | (12,711) | 9,644 | (3,067) |
| **Fund balances at 31 July 2025** | | 52,885 | 2,886 | 55,771 | 7,949 | 2,700 | 10,649 |

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

# PRACTICAL TOOLS INITIATIVE LIMITED

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF PRACTICAL TOOLS INITIATIVE LIMITED

I report to the trustees on my examination of the financial statements of Practical Tools Initiative Limited (the charity) for the year ended 31 July 2025.

**Responsibilities and basis of report**

As the trustees of the charity (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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

**Independent examiner's statement**

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.

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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Harvine Consultants

Harvine Consultants (Sep 18, 2025 12:22:01 GMT+1)

**Harvine Consultants Ltd**

15 September 2025

# PRACTICAL TOOLS INITIATIVE LIMITED

## BALANCE SHEET

### *AS AT 31 JULY 2025*

| | Notes | 2025 £ | £ | 2024 £ | £ |
|---|---|---|---|---|---|
| **Current assets** | | | | | |
| Stocks | **9** | 62,000 | | 17,000 | |
| Cash at bank and in hand | | 2,623 | | 2,401 | |
| | | 64,623 | | 19,401 | |
| **Creditors: amounts falling due within one year** | **14** | (8,852) | | (8,752) | |
| **Net current assets** | | | 55,771 | | 10,649 |
| **The funds of the charity** | | | | | |
| Restricted income funds | **12** | | 2,886 | | 2,700 |
| Unrestricted funds | **15** | | 52,885 | | 7,949 |
| | | | 55,771 | | 10,649 |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the trustees on 15 September 2025

Bockarie Musa

Bockarie Musa (Sep 18, 2025 09:32:21 GMT+1)

Bockarie Ephraim

**Trustee**

Company registration number 08249953 (England and Wales)

# PRACTICAL TOOLS INITIATIVE LIMITED

## BALANCE SHEET (CONTINUED)

### *AS AT 31 JULY 2025*

**1 Income from charitable activities**

| | Agricultural, farming & gardening | Disability & school projects | Education,teaching,self-reliance training | Health, water & sanitation projects | Food security & shipment | Volunteering, rent, storage & utilities | Loans received | Total | Total |
|---|---|---|---|---|---|---|---|---|---|
| | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2024 |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| | 94,529 | 25,000 | 25,964 | 13,950 | 1,000 | 2,700 | 7,500 | 170,643 | 161,955 |
| | - | - | - | - | 500 | - | - | 500 | 1,200 |
| | 94,529 | 25,000 | 25,964 | 13,950 | 1,500 | 2,700 | 7,500 | 171,143 | 163,155 |
| **Analysis by fund** | | | | | | | | | |
| Unrestricted funds | 20,000 | 25,000 | 20,200 | 2,815 | 1,000 | 2,700 | 7,500 | 79,215 | 5,600 |
| Restricted funds | 74,529 | - | 5,764 | 11,135 | 500 | - | - | 91,928 | 157,555 |
| | 94,529 | 25,000 | 25,964 | 13,950 | 1,500 | 2,700 | 7,500 | 171,143 | 163,155 |

## BALANCE SHEET (CONTINUED)

*AS AT 31 JULY 2025*

**1 Income from charitable activities** **(Continued)**

| Previous year: | Agricultural, farming & gardening | Disability & school projects | Education,teaching,self-reliance training | Health, water & sanitation projects | Food security & shipment | Volunteering, rent, storage & utilities | Loans received | Total |
|---|---|---|---|---|---|---|---|---|
| | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| | 61,050 | 12,000 | 4,150 | 48,105 | 34,750 | 900 | 1,000 | 161,955 |
| | - | - | - | - | 1,200 | - | - | 1,200 |
| | 61,050 | 12,000 | 4,150 | 48,105 | 35,950 | 900 | 1,000 | 163,155 |
| **Analysis by fund** | | | | | | | | |
| Unrestricted funds | 4,600 | - | - | - | - | - | 1,000 | 5,600 |
| Restricted funds | 56,450 | 12,000 | 4,150 | 48,105 | 35,950 | 900 | - | 157,555 |
| | 61,050 | 12,000 | 4,150 | 48,105 | 35,950 | 900 | 1,000 | 163,155 |

**2 Accounting policies**

**Charity information**

Practical Tools Initiative Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 18 Russell Place, Fareham, Hampshire, PO16 7FH.

**2.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

**2.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**2.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

**2.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**2 Accounting policies** **(Continued)**

**2.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

**2.6 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

**2.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction,

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**3 Expenditure on charitable activities**

| | Agricultural, farming & gardening | Disability & school projects | Education, teaching, self-reliance training | Health, water & sanitation projects | Food security & shipment | Volunteering, rent, storage & utilities | Loan repayment | Total |
|---|---|---|---|---|---|---|---|---|
| | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| **Direct costs** | | | | | | | | |
| | - | 12,875 | 13,459 | 42,856 | 2,914 | 6,700 | 5,010 | 83,814 |
| | - | 1,079 | - | - | - | - | - | 1,079 |
| | 45,112 | - | - | - | - | - | - | 45,112 |
| | 45,112 | 13,954 | 13,459 | 42,856 | 2,914 | 6,700 | 5,010 | 130,005 |
| **Analysis by fund** | | | | | | | | |
| Unrestricted funds | 5,650 | 8,999 | 10,406 | 362 | 1,790 | 3,872 | 2,050 | 33,129 |
| Restricted funds | 39,462 | 4,955 | 3,053 | 42,494 | 1,124 | 2,828 | 2,960 | 96,876 |
| | 45,112 | 13,954 | 13,459 | 42,856 | 2,914 | 6,700 | 5,010 | 130,005 |

**3 Expenditure on charitable activities** **(Continued)**

| Previous year: | Agricultural, farming & gardening | Disability & school projects | Education, teaching, self-reliance training | Health, water & sanitation projects | Food security & shipment | Volunteering, rent, storage & utilities | Loan repayment | Total |
|---|---|---|---|---|---|---|---|---|
| | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| **Direct costs** | | | | | | | | |
| | - | 2,044 | 70 | 500 | 80,054 | 1,600 | 1,000 | 85,268 |
| | 80,775 | - | - | - | - | - | - | 80,775 |
| | - | - | - | - | - | 976 | - | 976 |
| | (900) | - | - | - | - | - | - | (900) |
| | 79,875 | 2,044 | 70 | 500 | 80,054 | 2,576 | 1,000 | 166,119 |
| **Analysis by fund** | | | | | | | | |
| Unrestricted funds | (900) | 1,117 | - | - | 103 | 300 | 1,000 | 1,620 |
| Restricted funds | 80,775 | 927 | 70 | 500 | 79,951 | 2,276 | - | 164,499 |
| | 79,875 | 2,044 | 70 | 500 | 80,054 | 2,576 | 1,000 | 166,119 |

## 4 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## 5 Income from donations and legacies

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---|---|---|---|---|---|---|
| Donations and gifts | 861 | 5,800 | 6,661 | 565 | - | 565 |
| Donated goods and services | 62,000 | - | 62,000 | 17,000 | - | 17,000 |
| | 62,861 | 5,800 | 68,661 | 17,565 | - | 17,565 |

## 6 Employees

The average monthly number of employees during the year was:

| | 2025 Number | 2024 Number |
|---|---|---|
| Total | - | - |

There were no employees whose annual remuneration was more than £60,000.

## 7 Income from investments

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| Interest receivable | 15 | 15 |

**8 Expenditure on raising funds**

| | Unrestricted funds 2025 | Restricted funds 2025 | Total 2025 | Unrestricted funds 2024 | Restricted funds 2024 | Total 2024 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Admin and support costs | 2,026 | 666 | 2,692 | 900 | - | 900 |

**9 Stocks**

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Resources held for charitable use | 62,000 | 17,000 |

**10 Net movement in funds**

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| The net movement in funds is stated after charging/(crediting): | | |
| Fees payable for the independent examination of the charity's financial statements | 1,000 | 1,000 |

**11 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**12 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 August 2024 | Incoming resources | Resources expended | At 31 July 2025 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| | 2,700 | 97,728 | (97,542) | 2,886 |

| Previous year: | At 1 August 2023 | Incoming resources | Resources expended | At 31 July 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| | 9,644 | 157,555 | (164,499) | 2,700 |
| | 9,644 | 157,555 | 164,499 | 2,700 |

**13 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

## 14 Creditors: amounts falling due within one year

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Other creditors | 7,852 | 7,852 |
| Accruals and deferred income | 1,000 | 900 |
| | 8,852 | 8,752 |

## 15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 August 2024 | Incoming resources | Resources expended | At 31 July 2025 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General funds | 7,949 | 80,091 | (35,155) | 52,885 |

| Previous year: | At 1 August 2023 | Incoming resources | Resources expended | At 31 July 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General funds | (12,711) | 23,180 | (2,520) | 7,949 |

## 16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

**PRACTICAL TOOLS INITIATIVE LIMITED**

England & Wales - Charity number 1152292

# Accounts



Practical Tools Initiative

*A Practical Way of Taking Action*

# 2023-2024 Annual Report & Financial Statements




**Practical Tools Initiative** Charity number:1152292. Company Number: 8249953

C/O Fareham Community Church, 18 Russell Place, FAREHAM, PO16 7FH. Tel: 01329 829121.

Email: info@practicaltoolsinitiative.org Web: https://www.practicaltoolsinitiative.org

# REFERENCE INFORMATION

| | |
|---|---|
| Name: | Practical Tools Initiative Limited |
| Status: | Practical Tools Initiative is a charitable company limited by guarantee. Our governing document is a Memorandum and Articles of Association. |
| Charity Registration Number: | 1152292 |
| Company Registration Number: | 8249953 |
| Principal Office and Address: | C/O Gateway Church<br>18 Russell Place<br>FAREHAM |
| Website: | www.practicaltoolsinitiative.org |
| Email: | info@practicaltoolsinitiative.org |
| Tel: | 01329 829 121/07990 395 982 |
| Trustees: | Bockarie Ephraim Musa (Treasurer)<br>Hawah Gamanga<br>Achillea James |
| Programme Director: | James Fallah-Williams |
| Bankers: | Triodos Bank<br>Deanery Road<br>Bristol<br>BS1 5AS<br>TEL: 0330 355 0355 |
| Auditors: | Harvine Consultants Limited<br>Square Root Business Centre<br>102 –116 Windmill Road<br>Croydon<br>CR0 2XQ<br>**Telephone: 0208 6654327**<br>**Email: harold.adjei@harvineconsultantsltd.co.uk** |

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# A Welcome from our chair



It is with great joy that I present to you our 2023-2024 annual report and financial statements, highlighting what we have achieved this year amidst the challenges, and the impacts our interventions, with your support, are making in Sierra Leone.

This year posed significant challenges not least the deteriorating socio-economic difficulties that are pushing communities and marginalised people deeper and deeper into extreme food deprivation, causing families in rural areas, and those living at the edge of cities, to struggle. Moreover, the prevalence of drug use amongst young people has spread far and wide to include rural areas where these issues have never been seen before. This tragedy is not only limited to jobless young people, but also those in public offices such as the police and the army, and teachers and medical practitioners.

Our work this year picked up from where we left in 2023, focusing on extensive seed provision to enhance food-growing activities to help reverse the growing challenges with food insecurity, and help retain young people in their local communities. This approach also aims to combat drug use amongst this group in rural areas. We built on that foundation, supporting community farmers, rural agricultural groups and seed multiplication plots to help mitigate food poverty. This intervention was not only limited to able-bodied farmers; we worked extensively with people with disabilities, including war amputees by supplying significant crop seeds in the east and south of the country. Where there used to be deep-seated food deprivation, more so in the rainy season, the situation has improved markedly, with many families able to provide food for themselves. Harvest surpluses were then sold to provide much needed funds for families to help send their children to school.



Delivering quality seeds to community farmers and targeted groups was key to challenging and changing the narrative that was focused on the problem rather than the solution. Our intervention has proved that such interventions bring tangible benefits that are underpinned by sustainability. We reached out to two districts, covering several chiefdoms with hundreds of beneficiaries.

In the same context, we accelerated our water and sanitation provision, with specific priorities given to what we call clinic towns. These are small towns playing major roles in enabling rural communities to access medical care, especially pregnant women and lactating mothers. Most of these small towns do not have access to safe and sustainable drinking water, the result of which is high mortality rates amongst newborns and young mothers. Our approach here was simple; target these small towns with running water that is safe to drink and sustainable, with limited maintenance costs. In addition, establish food growing initiatives that allow these small towns to grow food crops on communal farms, which are then sold to raise funds to cover water services and maintenance costs.

Sandaru and Foindu towns in Eastern Sierra Leone were the target communities.



The combination of these concepts, and their implemention in targetted communities is changing lives in a far-reaching way than previouly possible. For example, in Foindu town, communal food growing initiatives have taken off in such a way that all social groups are now involved, including older people who grow vegetables and seasonal crops using the seeds we provided. The impact is significant; bringing not only income but also improving mental welbeing for isolated people and those with mobility challenges. For young people, the change has brought the realisation that success can be found at home, and that they do not have to leave for larger towns and cities to make ends meet, especially at a time of high unemployment and socio-economic instability in the country.

As a result of this highly successful delivery of vaiable seeds, we are now establisshing the first peanut butter processing plant in Sierra Leone! This is a total gamechanger in tackling malnutrition amongst children and lactating mothers, and the general food poverty in the country.

In the same realm, we have delivered outstanding educational support services to get children to school. These are children who work in stone-breaking quaries or work as street hawkers to bring income home. We have brought these children to start a new life as our first pupils in our new school. Our responsibility here is to create a safe and secure environment for the children to learn and thrive,covering everything from uniforms to books and lunch at school to help maintain attendance and retention.

This year we also established a new support mechanism for people living with disabilities, which includes the largest group of persons with albinism in Sierra Leone, delivering not only tools for skilled artisans, but also business start-ups, and personal protective care products for those with albinism. We are cahnging communities project-by-project.

**Looking ahead**

We'll keep maintaining our strategy for making the biggest difference possible to communities' and peoples' lives, which is driven by our capacity to combine two key approaches: targeting both institutions/community groups, and individuals. For

example, delivering tools to organisations producing assistive devices, and at the same time targeting people with mobility challenges with new business opportunities and seeds. This model has worked with schools and universities we have worked with in Sierra Leone.

**Our new strategic objectives were set in 2023, which we will continue to implement for the foreseeable future.**

**These are:**

- To focus our work on delivering food security and water and sanitation to communities experiencing extreme poverty related to food insecurity and lack of access to safe drinking water and sanitation.
- We will continue to use the vast experience that we have acquired over the years to disrupt the conditions that perpetuate endemic food poverty.
- To accelerate our collaborative work with targeted communities through enhanced interventions, including the provision of tools, seeds, and finance to farming groups and individuals.
- To maximise the impact of such interventions through thorough and systematic supervision mechanisms to guarantee efficiency and effectiveness and through the careful use of resources.

Our approach, therefore, in addressing these challenges during the next few years is to continue implementing the Partner Engagement Plan, which places our partners at the very heart of our drive for change for communities. This approach is built upon the proven trust that exists between us and our partners and supporters, and seeks to integrate new engagement strategies by combining our strengths in community relationships, staff and volunteers.

This is the driving force behind our success, and, as mention in our last report, our reputation for transforming underperforming institutions in Sierra Leone is unmatched. And as we turn our attention to food security and access to safe drinking water, we are determined to continue that trend by working with the most deprived communities in the country.

In the following chapters, the Programme Director will explain in detail what we have done this year in areas of food security, the provision of water and sanitation, education, disability support, and, of course, sports.

Our sincere gratitude and thanks to our partners across the globe for their support and collaborative work.

**Bockarie Ephraim Musa**

**Chair, Practical Tools Initiative**

# OUR MISSION, VISION & VALUES

**Our Mission:** Our charitable objects are: The prevention or relief of poverty or financial hardship anywhere in the world. We do this by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals, communities and institutions with a charitable need to achieve their goals.

**Our Vision:** Stable communities and institutions that are self-reliant through sustainable interventions.

**Our Values:** We promote equality of opportunity, tolerance and respect for others in our delivery programmes.




*Albinos are amongst the most persecuted people in Sierra Leone.*

# 2023–2024 Overview

We are seeing fantastic achievements this year based on the foundation we laid in our 2022-2023 operational year, which, by all account, was one of the busiest years we have had so far. The key to this transformation was the delivery of quality seeds to local farmers and community groups, which is now being translated into sustainable yields and economic transformation for communities and individual farmers. This is a stunning example of our Partner Engagement Plan, which places our partners at the very heart of our drive for change for communities.

As a result of the highly successful delivery of vaiable seeds, we are now establisshing the first peanut butter processing plant in Sierra Leone! This is a total gamechanger in tackling malnutrition amongst children and lactating mothers, and the general food poverty in the country. This really undelines how we work.



*These two equipment are part of a larger set-up of the peanut butter processing plant in Sierra Leone.*

In the same way, we are adding a food dehydration element to the establishment of the peanut butter processing plant. This means that veetable crops such as chillis, betroot, etc., which are mainly grown by older people around their community plots will be purchased at market price, dehydrated and packaged using cutting edge food procesing technology, and sold to the market. In this way, older people in villages will have a regular flow of income from their agricultural activities.

We are targetting food insecurity the same way we targetted educational challenges in Sierra Leone. We use what we call the irrigation model, which is a delivery system

that is based on a support mechanism that is targetted and sustained across a chain that reaches the end – the beneficiaries. This means that local farmners are now guaranteed a sustainable income from their agricultural activities.

These are all streamlined and high-impact interventions aimed at changing the poverty narratives of thousands of people for many years to come. These interventions are all successfully undertaken in a context of profound economic, political and social challenges in Sierra Leone.

Our 2023-2024 report showcases our work over the past operational year to improve outcomes for the individuals, communities and institutions we work with. Together, we have achieved some vital breakthroughs in addressing food insecurity, water and sanitation challenges, educational deprivation, lack of skills, the absence of mobility aids for the disabled, and healthcare support services imbalance. As always, these activities have continued to raise awareness of the need to respond to the demands, and it is only by working together with you that we are able to achieve and make a real and positive difference.

# 2024–2025 Strategy, Plans & Objectives

We will continue with the strategy, plans and objectives that we set ourselves in our last operational year, which was a foundational process towards what we are now achieving. These plans enable us to address food insecurity and environmental protection issues, facilitate the provision of water and sanitation, and place a strong emphasis on sustaining the strides that we have taken.

**Strategic objectives:**

1

**We will Continue to drastically expand our food security programmes through agricultural support services by working with communities experiencing entrenched food poverty.**

- We will continue to work directly with rural farmers by providing improved seeds, tools, food for work (which is a financial support that helps to feed workers), and training to allow these farmers to engage themselves with modern farming and self-reliant food-growing skills.
- We will establish what we call 'seed exchange' centres (stores) at district level where we give out seeds to farmers, and also guarantee the purchase of surplus harvest as a way of extending the programme's viability.
- We will create positive policy changes through our policy and advocacy work that will deliver effective outcomes for destitute farmers and families and will also encompass environmental protection.
- We will emphasise partnership and collaborative work in agriculture to prevent farmers feeling 'alone'. We will embed our new relational approach with supporters, volunteers and other organisations and sectors and will unlock the potential to build a wider movement of change for communities.

2

**We will continue to have an explicit focus on sustainable water and sanitation.**

- We will continue to identify, through high-level survey work, extremely vulnerable communities and deliver sustainable and life-changing water and sanitation programmes. These are communities where persistent waterborne diseases outbreaks have devastating effects on community health.
- We will combine the provision of water and sanitation with food security interventions which enable communities, through independent income-generation, to take total control of managing their own affairs and implement effective management strategies.

3

**We will continue to enable educational institutions – including schools, colleges and universities – to build on the major steps we have taken forward in the last**

**few years, especially in medical training and support for the sciences in schools.**

- We will continue to collaborate with schools, colleges and universities to assess the resources they need and help to deliver these resources in practical and innovative ways.
- We will continue to help to build new schools and to rehabilitate old ones in deprived communities.
- We will continue to seek out vulnerable children wherever they are, register them, equip them with learning resources, and send them to school.



*Registering vulnerable working children to prepare them for school.*




# Programme Director’s Report & Review of Activities

## Introduction

It feels as though our operational year went faster. This is mainly due to the fact that we were fully engaged from the first day, and it has been so throughout the year delivering programmes across our targeted sectors in food security, water and sanitation, education, and disability support services as the Chair has just highlighted above. We are absolutely delighted with the hugely positive outcomes we are now witnessing as we persistently confront and disrupt entrenched poverty in hopelessly weakened communities in a politically retrogressive state.

I now take this opportunity to welcome you to our 2023-2024 Programme Director’s Report & Review of Activities.

This year, we picked up from where we left in our last operational year as we enthusiastically moved forward with the implementation of the new pathway through our Partner Engagement Plan using the irrigation model of project delivery. The result is the establishment of a small peanut butter processing plant in Sierra Leone, which is the first of its kind in the country. The foundation was laid through the provision of appropriate and viable peanut seeds to local farmers and families in destitute states of food deprivation. Over a two-year period, their input has increased exponentially, resulting in harvests that support the household, with ample surplus to sell to raise funds for other needs. We are now in a position to purchase the surplus harvest and turn that into peanut butter that is 100% organic and without additives, using modern technology, to address malnutrition amongst children and lactating mothers. In addition, we are establishing a small processing unit that uses technology to dehydrate vegetables, including chillis and beetroot, grown by older people in their garden plots to help bring in sustainable income. This is the beauty of our Partner Engagement Plan.




**Above:** *a community harvest of rice that helps to bring in income to provide maintenance services for the water supply system.*

Our Partner Engagement Plan is very effective, it prioritises the beneficiary and guarantees sustainability. For example, in Foindu village, which is a strategic settlement, we provided pipe borne water that is powered by solar panels. In order to ensure sustainability, we support a community food growing initiative where every household contributed their labour to cultivate a community farm. The harvest was sold, and the proceeds kept in a communal bank account, which is then used to provide maintenance services to their water system. This model of intervention removes the burden of monthly financial contributions from impoverished households, and instead uses their labour. We believe in advocacy, but we also believe in economic independence that guarantees individual and community stability and development. Rights advocacy alone cannot achieve this.

We continued championing the transformation of children from workers to leaners; registering, equipping them with learning resources, and sending them to our purpose-built school for working children.

Our work with disability organisations continued across the country, forming new and very significant partnerships targeting people with albinism. Our delivery this year was substantive, perhaps the largest we have done in a single year, targeting business support start-ups, and personal care products, lifting people with disabilities off the streets as beggars and into a stable environment of successful income earners.

Experience, commitment and persistence were at the heart of this successful drive, irrespective of the deep-seated cost of living challenges for communities, which is compounded by corruption and a very repressive government. We are determined to continue with policy advocacy in key areas.



*Nonetheless, it wasn't all an easy ride!*

The following chapters will highlight in detail what has been achieved in each of the projects that we have worked on over the year. You will also find case studies on key projects. Many thanks to Practical Tools Initiative's teams and partners in the UK and overseas, our field officers and volunteers in Sierra Leone, and those supporting us in prayers.

James Fallah-Williams

Programme Director, Practical Tools Initiative.

# PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES

## FOOD SECURITY



The key area of intervention this year was focused on enhancing household food security through sustainable community farming, as we provided seeds, skills training, and tools. We also expanded our seed-growing initiative by cultivating our own farm, growing seeds that will be distributed to individual farmers, groups, including disability organisations and older people across key target regions. What underpinned this approach was the result of a report that was published by UNICEF:

*'Malnutrition is widespread across Sierra Leone, with 33 percent of children under-five years of age being stunted and approximately 176,269 suffering from acute malnutrition on an annual basis. Of these, 63,362 children are severely malnourished and at high risk of dying if left untreated'.* ***UNICEF 2022***

We worked on equipping local farmers with appropriate seeds (specifically peanuts, rice, and vegetable seeds) and training that they needed, allowing destitute farming families to grow nutritious and life-sustaining crops to improve household food supplies. The support also targeted people with disabilities, including those with albinism and their families, and older people.

Where there has been persistent deprivation, particularly amongst older people and single-parent households, the narrative is changing exponentially. Many families are now able to grow their own food, raise income from surplus harvest that allows them to send their children to school. Two years ago, this was not possible.

For older people, they proposed to work together as small community groups, making use of a community food-growing platform closer to their towns and villages so that they don't have to walk long distances. Sone of the key reasons why they decided to form working groups in this were to combat loneliness through socialising, community involvement and integration, and health information sharing. For many older people, especially women who have lived on their own in villages, this was a significant opportunity to work with others with similar experience and social challenges. These challenges are shared across all communities where younger people, as a result of endemic poverty driven by unemployment, have migrated in large numbers to live in major towns and cities, and leaving behind older people to fend for themselves. In certain cases, these older people have become carers for their grandchildren left behind by their parents who go in search of better lives. For such groups of older people, access to food and medical care is a major problem.



Older people working together on communal farms.

We purchased a large quantity of organic tropical crop seeds to be distributed to groups at the start of the rainy season. We had the opportunity to trial some of the seeds, including beetroots, carrots, chillis, etc., which proved very successful.



We also targeted disability groups, especially where we combined mobility support and seed delivery. We engaged with local groups living in rural areas. In addition to these, we delivered start-up tool kits for those who have artisanal skills such as in tailoring, carpentry, and plumbing. The key aim was to help skilled individuals to earn a sustainable income from their skills. This intervention is proving to be very effective with disability groups living at the edge of cities, and in rural areas. This Partnership Engagement Plan is changing the common perception about people with disabilities as street beggars.





We expanded our adapted seed growing initiatives on our own farms where we cultivated not just rice, but also sweet potatoes, and a variety of cassava stems for distribution as seeds to local farmers. This integrated farming approach is eliminating the severe food insecurities in rural communities, with more and more households having the appropriate support to fight food poverty, and at the same time improve household income.



The delivery of crop seeds such as peanut brings a new and sustainable element to income-generation as we establish the first peanut butter processing plant in the country. The small plant gives local farmers the guarantee that their surplus produce will be purchased at market price, and then transformed into a product that with address head on the issue of malnutrition in the country. Distance is no longer a barrier to rural farmers, as their surplus produce will be purchased from their doorsteps.



Our partnership engagement approach, driven by our 'irrigation model' delivery in addressing key national challenges, sets us apart from similar other organisations operating in Sierra Leone regardless of their size. The production standards we are applying to this is very high.





Our fight against endemic poverty and malnutrition is taking very positive steps forward.

# PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES

## WATER & SANITATION



As highlighted earlier in our strategy, plan and objectives for the year, we continued with the foundational process towards what we aim to achieve. The plans enabled us to continue addressing food insecurity and environmental protection issues, facilitate the provision of water and sanitation, and place a strong emphasis on sustaining the strides that we have taken.

The impact is visible, as we continue to identify, through high-level survey work, extremely vulnerable communities and deliver sustainable and life-changing water and sanitation programmes. These are communities where persistent waterborne diseases outbreaks have devastating effects on community health.

Our approach is to drill a deep borehole, and use a powerful submersible pump powered by solar panels that sends water to a large community water tank, which is located on top of a water tower. Several tap points are then planted around the community which are fed through gravity from the water tank. It is a simple as that. The installation has very limited maintenance responsibilities. For example, the solar panels and the submersible pump last for at least 15 years, meaning that poorer

communities have ample time to save for repairs and replacements. They raise money through cultivating a communal farm we support where the produce is sold with the proceeds kept in a community bank account to be used for repairs and replacements.

**A Case Study (Foindu Town)**

Foindu is a small but strategically important rural town with a community primary school and a maternity clinic, but with very poor access to clean water. Moreover, it is very difficult to reach the town during the rainy season because of road conditions. Our approach was to ensure that the road from the eastern city of Kenema to the small town was dry enough for the drilling rig to travel on, and we had to wait for over a month. The community people were very cooperative and helpful, volunteering to stay with the technical team during the whole process.




At the first geophysical location in Foindu, the ground was too soft for the rig to operate safely, so we moved to the second location.



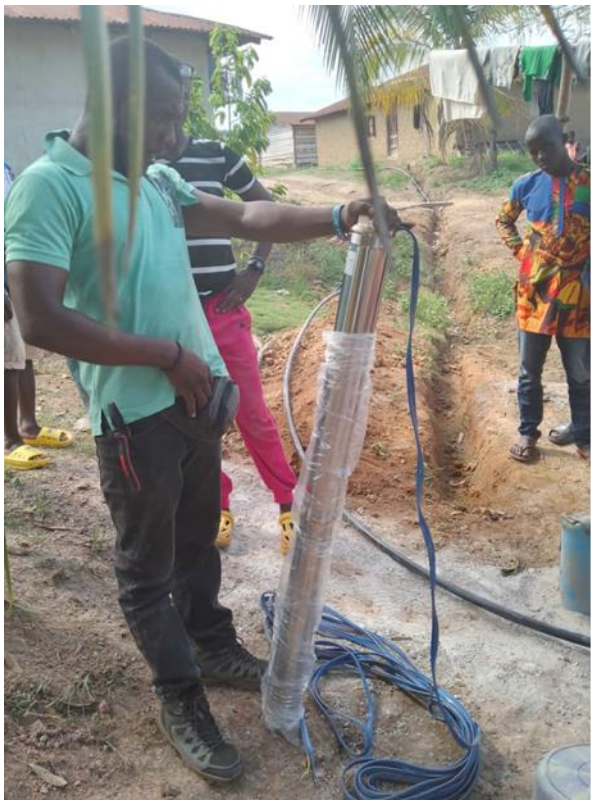


The second location was on solid ground, and it was safer for the drill to operate. The work started right away, drawing many spectators from the community who were standing at a safe distance to watch the spectacle. The drilling itself went smoothly after going through a solid bedrock for several meters. At about 98 meters the rig finally hit an aquifer, as a huge water fountain emerged from the ground to the amazement of the spectators. They all cheered for the drilling operators.

The initial gush of water cleared the build-up of mud in the borehole to make way for the flow of clean water, and at 98 meters, it represents a sustainable find.

For a community that had relied on hand dug wells at the foot of the town, which get contaminated during the dry season, and forcing mainly women and girls to embark on perilous and repetitive journeys to look for water in surrounding woodlands and swamps, this is a life-changing intervention.

After drilling activities were finished, construction work started on the water tower. The contribution from the local community was outstanding at all stages of the work, supporting the contractor and his technical team to build a tower that accommodates the 10000ltr tank at its second level.





Powerful and long-lasting submersible pumps are the lifeline of clean and sustainable water supply in rural areas. Well over two thousand people will benefit from this installation.



Tap points are planted at strategic locations across the town.

# PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES

## Education



The driving force behind our intervention in delivering good-quality education in Sierra Leone is the need to change the narrative, specifically the level of extreme child poverty and child labour across the country, and the number of children not going to school and without access to medical care.

As stated in our action plan, this year we continue to enable educational institutions – including schools, colleges and universities – to build on the major steps we have taken forward in the last few years. We continued collaborating with schools, colleges and universities to deliver the resources they need.

This year we started a new programme to seek out vulnerable children by registering them in their environment, equipping them with learning resources, and sending them to school. Most of these children work in stone-breaking quaries or as street hawkers to bring income home. We enrolled some of these children to start a new life as pupils in our new purpose-built school. Our responsibility here is to create a safe and secure environment for the children to learn and thrive, covering everything from uniforms to books and lunch and medical care at school to help maintain attendance and retention.



Registering children in the environment where they live and work with their parents breaking stones for the construction industry.



Many children live in shacks with tehir parents at the edge of cities where they face complex challenges.

One of the major activities we undertook was transforming children from an environment of extreme poverty and hard labour to a place or relative security and assurance of quality education that comes with all support services. Such an intervention was beyond what the parents had imagination when we had had conversations with them about enabling their children to go to school. Once the registration process was finished, we invited the parents to attend a resources

distribution day with their children where we delivered clothing, shoes and learning resources in preparation for them to come to school at the start of the school year.






For Pa Momoh (top right) the excitement got the better of him on his first day at school!

Registering and delivering school support to allow working children to go to shool was the highlight of our operational year.



Our hope is to provide outstanding education to these children who will grow up to challenge the status quo of coruption, political incompetence and leadership deficiency in the country.

## Disability Support



When it comes to support for people with disabilities, we are leading the way in partnership with our local colleagues, providing not only access to assistive devices, but also delivering seed support to allow people to grow their own food or start income-generating activities through business support that encourages independent living.

This has been a very busy year for us, especially where we combined mobility support and seed delivery. We engaged with local disability groups and worked to reach out to those living in rural areas. In addition to these, we delivered start-up tool kits to those who have artisanal skills such as in tailoring, carpentry and plumbing. The key aim is to help skilled individuals to earn a sustainable income from their skills.

This intervention is highly effective with disability groups living at the edge of cities and in rural areas, especially those who are living in amputee camps, and families with albinism. For example, in addition to delivering tool support to those with albinism who have artisanal skills, we provided personal care products that help to protect them from direct sunlight.

Except for specialist wheelchairs such as these ones being carried from our shipment (below), adapted devices are produced locally (cover page) using the tools that we deliver.




This year we did the largest shipment and distribution of resources to support disability projects than we have done in many of the past years. This shipment further strenghtened our position as the leaders in providing support services to people with disabilities in Sierra Leone.





This combined approach is helping to free people, and reduce poverty and endemic food insecurity affecting marginalised communities in the country.






The provision of personal support and business set-ups help to address both health chalenges specific to people with albinism, and the economic difficulties that come with that, and from social exclusion. Such intervention goes together with policy advocacy. Advocacy alone does not addres the those challenges.



# PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES

## SPORTS




Our annual report is never complete without mentioning sports! And, as you may be aware, we are at the forefront of delivering football kits in the country, as we work in partnership with leading UK sports charities in connection with football clubs across all divisions.






The impact of sports in community cohesion and rehabilitation has been part of our approach to development, which encourages young people from different backgrounds to come together and work for a common goal.






For people with albinism, participating in sports is a matter of inclusion, a process that breaks deep-rooted cultural taboos, and the degrading struggles albinos face in the country.



# GOVERNANCE

### Status and objects

Practical Tools Initiative is a charity, and a company limited by guarantee. It is governed by its Memorandum & Articles of Association, which date from 2012. Practical Tools Initiative's formal objects are set out in 'Our Mission, Vision and Values' on page 8.

### Governing body and structure

Practical Tools Initiative is managed by a committee. The committee members are the trustees of the charity. As of July 2024, there are four committee members. In addition, the charity has strategic operational advisers who have specialist knowledge in all the major areas that it covers in its work.

Practical Tools Initiative is always evolving its structure to accommodate the increasing demands of its activities and the steady challenges that come with working at cross-national level. Emerging issues are dealt with at the organisation's regular meetings, and it is in constant contact with its implementation and supporting partners. The committee regularly undertakes ad hoc working groups, for example, on risk management.

### Decision-making

The committee formally set out how it saw its role before it completed its registration as a charity, and it has subsequently periodically reviewed its position. The committee regularly monitors its performance and duties, and during the year it carries out a full review of its effectiveness as a charity, drawing on best practice in the voluntary and corporate sectors.

Practical Tools Initiative continues to see its prime function as ensuring the good governance of the charity, and to this end it focuses on matters of policy and general strategy, the approval of plans, the monitoring of progress with charitable projects, and financial control.

Operational responsibility is delegated to the Programme Director. The committee is assisted by the Chair, who advises on governance generally and also acts as Treasurer in monitoring financial activities on the charity's behalf.

# GOVERNANCE CONT.

**Trustees**

Practical Tools Initiative has four trustees. The process of recruiting new trustees follows a well-established practice; a skills audit is conducted to identify the qualities sought in potential candidates. The trustees' working group manages the appointment process. It is the organisation's policy to provide the new trustee with structured induction that includes comprehensive documentation, individual briefings and the opportunity to meet supporters and volunteers.

**Risk management**

Practical Tools Initiative's approach to risk management is well-established and has been steadily refined. A Risks Register is maintained. The assessment of risks on the register is documented and rated in terms of the likelihood of occurrence and the potential impact. The whole situation is reviewed annually. The committee can confirm that the major risks to which the charity is exposed have been reviewed and systems have been established to mitigate those risks (for example, field officers working in challenging environments).

**Reserves**

The funding the organisation receives every year is project-based, and funds are expended according to project requirements. The organisation has a reserve that can be used in times of emergencies.

**Investments**

We are not currently undertaking any investment activities.

**Income & fundraising**

Thanks to our partners and individual supporters, our total income and resources for the year was £180,735.00

**Charitable expenditure**

The charity managed its expenditure thanks to its rigid set-up in support of projects. The committee, volunteers and private supporters also contributed considerably. It

would have been impossible to deliver the projects without the individual support the charity received. The total charitable expenditure for the year was £167,019.00.

The breakdown of spending is set out below, and details of projects themselves are in the Programme Director's report above.

Our policy continues to be to give priority to maintaining support for core projects and, where we can, to achieve a continuing, steady increase in spending our income and resources to uphold project aims, subject to available funding.




# Thank You

**Charity registration number 1152292**

**Company registration number 08249953 (England and Wales)**

# PRACTICAL TOOLS INITIATIVE LIMITED

# ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 JULY 2024

# PRACTICAL TOOLS INITIATIVE LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|---|---|
| **Charity number** | 1152292 |
| **Company number** | 08249953 |
| **Principal address** | 18 Russell Place<br>Fareham<br>Hampshire<br>England<br>PO16 7FH |
| **Independent examiner** | Harvine Consultants Ltd<br>Square Root Business Centre<br>102-116 Windmill Road<br>Croydon CR0 2XQ |

# PRACTICAL TOOLS INITIATIVE LIMITED

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# PRACTICAL TOOLS INITIATIVE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

## *FOR THE YEAR ENDED 31 JULY 2024*

The trustees present their annual report and financial statements for the year ended 31 July 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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 2019).

**Objectives and activities**

The prevention or relief of poverty or financial hardship anywhere in the world by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient in particular by collecting, refurbishing and supplying used tools to those with a charitable need.

Practical Tools Initiative is a charitable organisation set up in the UK (Charity No 1152292 in England & Wales) to provide support to deprived post-war and post-disaster communities for social and economic rehabilitation. Our charitable objects are the prevention or relief of poverty or financial hardship anywhere in the world. We work towards our objects by providing or assisting in the provision of education, training and healthcare projects and ensuring individuals, communities, and institutions with a charitable need have the support they need to achieve their goals.

*Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Financial review**

*Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month’s expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity’s current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

**Structure, governance and management**

The charity is a company limited by guarantee without share capital.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Bockarie Ephraim
James Fallah-Williams
James Archielia Barbara
Hawah Gamanga

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

Bockarie Ephraim
**Trustee**

2 November 2024

# PRACTICAL TOOLS INITIATIVE LIMITED

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF PRACTICAL TOOLS INITIATIVE LIMITED

I report to the trustees on my examination of the financial statements of Practical Tools Initiative Limited (the charity) for the year ended 31 July 2024.

**Responsibilities and basis of report**

As the trustees of the charity (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 financial statements of the charity 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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 that in any material respect:

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).

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 financial statements to be reached.

**Harvine Consultants Ltd**

Dated: 2 November 2024

# PRACTICAL TOOLS INITIATIVE LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 JULY 2024*

| | Notes | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|---|---|---|---|---|---|---|---|
| **Income from:** | | | | | | | |
| Donations and legacies | **3** | 17,565 | - | 17,565 | 6,300 | 14,822 | 21,122 |
| Charitable activities | **4** | 5,600 | 157,555 | 163,155 | - | 128,237 | 128,237 |
| Investments | **5** | 15 | - | 15 | 3 | - | 3 |
| **Total income** | | 23,180 | 157,555 | 180,735 | 6,303 | 143,059 | 149,362 |
| **Expenditure on:** | | | | | | | |
| Charitable activities | **6** | 2,520 | 164,499 | 167,019 | 6,731 | 144,344 | 151,075 |
| **Total expenditure** | | 2,520 | 164,499 | 167,019 | 6,731 | 144,344 | 151,075 |
| **Net income/(expenditure) and movement in funds** | | 20,660 | (6,944) | 13,716 | (428) | (1,285) | (1,713) |
| **Reconciliation of funds:** | | | | | | | |
| Fund balances at 1 August 2023 | | (12,711) | 9,644 | (3,067) | (12,283) | 10,929 | (1,354) |
| **Fund balances at 31 July 2024** | | 7,949 | 2,700 | 10,649 | (12,711) | 9,644 | (3,067) |

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

# PRACTICAL TOOLS INITIATIVE LIMITED

## BALANCE SHEET

### *AS AT 31 JULY 2024*

| | Notes | 2024 £ | £ | 2023 £ | £ |
|---|---|---|---|---|---|
| **Current assets** | | | | | |
| Stocks | **10** | 17,000 | | - | |
| Cash at bank and in hand | | 2,401 | | 5,585 | |
| | | 19,401 | | 5,585 | |
| **Creditors: amounts falling due within one year** | **11** | (8,752) | | (8,652) | |
| **Net current assets/(liabilities)** | | | 10,649 | | (3,067) |
| **The funds of the charity** | | | | | |
| Restricted income funds | **12** | | 2,700 | | 9,644 |
| Unrestricted funds | **13** | | 7,949 | | (12,711) |
| | | | 10,649 | | (3,067) |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the trustees on 2 November 2024



Bockarie Ephraim
**Trustee**

Company registration number 08249953 (England and Wales)

**1 Accounting policies**

**Charity information**

Practical Tools Initiative Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 18 Russell Place, Fareham, Hampshire, PO16 7FH.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**1 Accounting policies** **(Continued)**

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

**1.6 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

**1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction,

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Income from donations and legacies**

| | Unrestricted funds 2024 | Restricted funds 2024 | Total 2024 | Unrestricted funds 2023 | Restricted funds 2023 | Total 2023 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Donations and gifts | 565 | - | 565 | 6,300 | 14,822 | 21,122 |
| Donated goods and services | 17,000 | - | 17,000 | - | - | - |
| | 17,565 | - | 17,565 | 6,300 | 14,822 | 21,122 |

**4 Income from charitable activities**

| | Agricultural, farming & gardening | Disability & school projects | Education,teaching,self-reliance training | Water & sanitation | Food security & shipment | Volunteering, rent, storage & utilities | Loans received | Total | Total |
|---|---|---|---|---|---|---|---|---|---|
| | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2023 |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| | 61,050 | 12,000 | 4,150 | 48,105 | 34,750 | 900 | 1,000 | 161,955 | 128,237 |
| | - | - | - | - | 1,200 | - | - | 1,200 | - |
| | 61,050 | 12,000 | 4,150 | 48,105 | 35,950 | 900 | 1,000 | 163,155 | 128,237 |
| **Analysis by fund** | | | | | | | | | |
| Unrestricted funds | 4,600 | - | - | - | - | - | 1,000 | 5,600 | - |
| Restricted funds | 56,450 | 12,000 | 4,150 | 48,105 | 35,950 | 900 | - | 157,555 | 128,237 |
| | 61,050 | 12,000 | 4,150 | 48,105 | 35,950 | 900 | 1,000 | 163,155 | 128,237 |

**4 Income from charitable activities** **(Continued)**

| Previous year: | Agricultural, farming & gardening | Disability & school projects | Education,teaching,self-reliance training | Water & sanitation | Volunteering, rent, storage & utilities | Loans received | Total |
|---|---|---|---|---|---|---|---|
| | 2023 | 2023 | 2023 | 2023 | 2023 | 2023 | 2023 |
| | £ | £ | £ | £ | £ | £ | £ |
| | 54,105 | 80 | 5,394 | 64,458 | 1,000 | 3,200 | 128,237 |
| **Analysis by fund** | | | | | | | |
| Restricted funds | 54,105 | 80 | 5,394 | 64,458 | 1,000 | 3,200 | 128,237 |

**5 Income from investments**

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---|---|---|
| Interest receivable | 15 | 3 |

**6 Expenditure on charitable activities**

| | Agricultural, farming & gardening | Rent, storage, utilities & admin | Disability shipment & school projects | Education,teaching, self-reliance training | Water & sanitation projects | Volunteering, supervision & marketing | Loan repayment | Total |
|---|---|---|---|---|---|---|---|---|
| | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| **Direct costs** | | | | | | | | |
| | - | 2,044 | 70 | 500 | 80,054 | 1,600 | 1,000 | 85,268 |
| | 80,775 | - | - | - | - | - | - | 80,775 |
| | - | - | - | - | - | 976 | - | 976 |
| | 80,775 | 2,044 | 70 | 500 | 80,054 | 2,576 | 1,000 | 167,019 |
| **Analysis by fund** | | | | | | | | |
| Unrestricted funds | - | 1,117 | - | - | 103 | 300 | 1,000 | 2,520 |
| Restricted funds | 80,775 | 927 | 70 | 500 | 79,951 | 2,276 | - | 164,499 |
| | 80,775 | 2,044 | 70 | 500 | 80,054 | 2,576 | 1,000 | 167,019 |

**6 Expenditure on charitable activities** **(Continued)**

| Previous year: | Agricultural, farming & gardening | Rent, storage, utilities & admin | Disability shipment & school projects | Education,teaching, self-reliance training | Water & sanitation projects | Volunteering, supervision & marketing | Loan repayment | Total |
|---|---|---|---|---|---|---|---|---|
| | 2023 | 2023 | 2023 | 2023 | 2023 | 2023 | 2023 | 2023 |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| **Direct costs** | | | | | | | | |
| | - | 4,068 | 6,546 | 5,624 | 75,883 | - | 10,400 | 102,521 |
| | 41,812 | - | - | - | - | - | - | 41,812 |
| | - | 206 | - | - | - | 6,536 | - | 6,742 |
| | 41,812 | 4,274 | 6,546 | 5,624 | 75,883 | 6,536 | 10,400 | 151,075 |
| **Analysis by fund** | | | | | | | | |
| Unrestricted funds | - | 1,030 | - | - | 701 | - | 5,000 | 6,731 |
| Restricted funds | 41,812 | 3,244 | 6,546 | 5,624 | 75,182 | 6,536 | 5,400 | 144,344 |
| | 41,812 | 4,274 | 6,546 | 5,624 | 75,883 | 6,536 | 10,400 | 151,075 |

**7 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**8 Employees**

The average monthly number of employees during the year was:

| | 2024 Number | 2023 Number |
|---|---|---|
| Total | - | - |

There were no employees whose annual remuneration was more than £60,000.

**9 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**10 Stocks**

| | 2024 £ | 2023 £ |
|---|---|---|
| Resources held for charitable use | 17,000 | - |

**11 Creditors: amounts falling due within one year**

| | 2024 £ | 2023 £ |
|---|---|---|
| Other creditors | 7,852 | 7,852 |
| Accruals and deferred income | 900 | 800 |
| | 8,752 | 8,652 |

**12 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 August 2023 £ | Incoming resources £ | Resources expended £ | At 31 July 2024 £ |
|---|---|---|---|---|
| | 9,644 | 157,555 | (164,499) | 2,700 |

**12 Restricted funds** **(Continued)**

| Previous year: | At 1 August 2022 | Incoming resources | Resources expended | At 31 July 2023 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| | 10,929 | 143,059 | (144,344) | 9,644 |

**13 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 August 2023 | Incoming resources | Resources expended | At 31 July 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General funds | (12,711) | 23,180 | (2,520) | 7,949 |

| Previous year: | At 1 August 2022 | Incoming resources | Resources expended | At 31 July 2023 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General funds | (12,283) | 6,303 | (6,731) | (12,711) |

**PRACTICAL TOOLS INITIATIVE LIMITED**

England & Wales - Charity number 1152292

# Accounts

10 years

Practical Tools Initiative

*A Practical Way of Taking Action*




## 2022–2023

# ANNUAL REPORT AND FINANCIAL STATEMENTS

Practical Tools Initiative Charity number:1152292. Company Number: 8249953

C/O Gateway Church, 18 Russell Place, FAREHAM, PO16 7FH. Tel: 01329 829121.

Email: info@practicaltoolsinitiative.org Web: https://www.practicaltoolsinitiative.org

# REFERENCE INFORMATION

| | |
|---|---|
| Name: | Practical Tools Initiative Limited |
| Status: | Practical Tools Initiative is a charitable company limited by guarantee. Our governing document is a Memorandum and Articles of Association. |
| Charity Registration Number: | 1152292 |
| Company Registration Number: | 8249953 |
| Principal Office and Address: | C/O Gateway Church<br>18 Russell Place<br>FAREHAM |
| Website: | www.practicaltoolsinitiative.org |
| Email: | info@practicaltoolsinitiative.org |
| Tel: | 01329 829 121/07800586533 |
| Trustees: | Bockarie Ephraim Musa (Treasurer)<br>Hawah Gamanga<br>Achillea James |
| Programme Director: | James Fallah-Williams |
| Bankers: | Triodos Bank<br>Deanery Road<br>Bristol<br>BS1 5AS<br>**TEL:** 0330 355 0355 |
| Auditors: | Harvine Consultants Limited<br>Square Root Business Centre<br>102 –116 Windmill Road<br>Croydon<br>CR0 2XQ<br>**Telephone: 0208 6654327**<br>**Email: harold.adjei@harvineconsultantsltd.co.uk** |

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# A WELCOME FROM OUR CHAIR

I am delighted to welcome you all to our tenth annual report – a significant milestone for us and for all our partners who have worked with us. Our achievements over this period have been outstanding. We are particularly proud of our record in tackling some of the most challenging issues limiting individuals, communities, and institutions, especially through socio-economic interventions and institutional enablement.

When we registered Practical Tools Initiative in England & Wales in 2013 to operate as a charity in international development, we were fully aware that the challenges facing us would be extensive and intimidating. This has indeed been our experience, especially when our focus has been on post-conflict and post-Ebola epidemic communities in West Africa. Moreover, these challenges occurred at a time when the credit crunch was hitting the global economy. We have moved from one challenge to another, and today we are facing a global food crisis, inflation, and environmental degradation. Our very successful interventions in these areas are driven by tremendous courage and dedication from our supporters, volunteers, and staff.

Despite our small size, and the relentless challenges we face, pound for pound our achievements in Sierra Leone are unmatched by any local charity. This 2022–2023 annual report highlights our activities over this past year, and reflects on what we have achieved over ten years of operation as a UK-registered charity working internationally.

**2022–2023 operating highlights**

***In just four years, our intervention involving the delivery of cutting-edge training resources has led to an increase in new medical students by 300% by January 2023.***

This year we are also in the process of completing the largest water and sanitation project in Eastern Sierra Leone, bringing clean and safe drinking water to over six thousand people in Manowa, with the capacity to support up to eleven thousand. In addition, we delivered clean and safe drinking water to over two thousand people in Foindu, a strategic maternity clinic town in Eastern Sierra Leone. Furthermore, our agricultural programme supporting food security in the country has proved highly effective and timely in tackling food deprivation in destitute communities in the country, and this year we supported over one thousand people.



*Distributing free, cutting-edge new medical textbooks directly to students in January this year was the highlight of celebrating a very successful four-year initiative (costing $1.5m) which transformed the way medical training is provided in Sierra Leone.*

**Looking ahead**

Having practically achieved the key objectives that we set ourselves as a charity over the past ten years, our trustees, management and staff have forged a brave and ambitious new strategy which focuses on tackling food insecurity and water and sanitation issues. We have been exploring our new strategic objectives over the last two years, and we are now in the process of expanding them nationally.

**Our new strategic objectives are:**

- To focus our work on delivering food security and water and sanitation to communities experiencing extreme poverty related to food insecurity and lack of access to safe drinking water and sanitation.
- To provide innovative and flexible interventions, using the vast experience that we have acquired over the years to disrupt the conditions that perpetuate endemic food poverty.
- To accelerate our collaborative work with targeted communities through enhanced interventions, including the provision of tools, seeds, and finance to farming groups and individuals.
- To maximise the impact of such interventions through thorough and systematic supervision mechanisms to guarantee efficiency and effectiveness and through the careful use of resources.

As with all previous activities, our approach in addressing these challenges during the 2022–2023 operational year has included implementing the Partner Engagement Plan, which we introduced five years ago, and has placed our partners at the very heart of our drive for change for communities. This approach is built upon the proven trust that exists between us and our partners and supporters, and seeks to integrate new engagement strategies by combining our strengths in community relationships, staff and volunteers.

We will continue with our targeted approach to support services, which involves a 'lean' programme of work – for example, working with our community farming groups to undertake delivery programmes in specific locations. This not only reduces costs; it also gives us monitoring control over resource use and the quality of work undertaken. Through these and other efficiencies, we are laying the foundations for financial sustainability for us and for our local partners in response to the challenging environment, while maintaining our capacity to increase the scale and impact of our work. We are building on our strengths and reaffirming our commitment to ensuring individuals' and communities' challenges relating to food insecurity and water and sanitation are addressed with the utmost urgency and with the resource input required.



*Our programme of delivering tools, seeds, and food for work is transforming endemic food poverty in Sierra Leone.*

**These are some of our key achievements this year:**

- **The delivery of seeds, tools, and food for work to over one thousand people in Kailahun district in Eastern Sierra Leone.** In Kailahun, we targeted disability farming groups by providing appropriate seeds and food for work. These are some of the most vulnerable groups; many of their members used to beg on the streets to make ends meet. We have guaranteed the purchase, at market rate, of surplus harvests from these groups. We are also cultivating several farms in the Pejeh West Chiefdom, cultivating improved varieties of cassava, potatoes and peanuts.
- **The implementation of two key water projects in Eastern Sierra Leone.** We have finally been able to deliver the water and sanitation project in Manowa with the construction of a water tower to hold a 50,000-litre tank that is capable of supplying thirty

tap points across the town. This is the largest water project in Eastern Sierra Leone. Moreover, we have just completed the construction of another water tower in Foindu town to hold 10,000 litres of water, which will supply this strategic and critical maternity clinic town. Our interventions in delivering safe drinking water to the community of Foindu will drastically reduce infant and maternal mortality rates in the town and its surrounding villages.

- **The transformation of underperforming institutions into high-performing entities with far-reaching impact through our targeted approach to organisational enablement.** As stated earlier, we have completely transformed the way medical training is provided in Sierra Leone by targeting training institutions across the country with significant resources ranging from medical equipment to leading new textbooks. This was a thoroughly planned approach that included a large-scale delivery of science textbooks and science lab equipment to what we called strategic secondary schools in several cities and towns.





The process was so comprehensive that we even included the only youth prison in the country, The Sierra Leone Approved School. The effect has been staggering – in fact, this direct intervention in delivering key learning resources to The Sierra Leone Approved School has led to some young offenders gaining university admissions!



As we realised that the effect of targeting secondary schools with science lab equipment and key textbooks would increase pass rates – and eventually university admission – in the sciences, we ran ahead and started equipping medical schools with high-value textbooks and equipment. As highlighted above, by January 2023 there was a 300% increase in the number of new medical students in the country, a huge proportion of which are girls. This is a direct result of that well-planned intervention!

By 2027, there will be a large number of new medical practitioners across the country. In 2014 there were just over 270 doctors in Sierra Leone to cater for a population of about seven million! By 2015, that number had been depleted even further as a result of the Ebola epidemic that devastated the country.

Our reputation for transforming underperforming institutions in Sierra Leone is unmatched. As we turn our attention to food security and access to safe drinking water, we are determined to continue that trend by working with the most deprived communities in the country.

In the following chapters, the Programme Director will explain in detail what we have done this year in areas of food security, the provision of water and sanitation, education, disability support, and, of course, sports.

I take this opportunity to thank our partners across the globe for their support and collaborative work.

I thank you all for your commitment.

**Bockarie Ephraim Musa**

**Chair, Practical Tools Initiative**

# Our Mission, Vision, and Values

**Our Mission**: Our charitable objects are: The prevention or relief of poverty or financial hardship anywhere in the world. We do this by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals, communities and institutions with a charitable need to achieve their goals.

**Our Vision**: Stable communities and institutions that are self-reliant through sustainable interventions.

**Our Values:** We promote equality of opportunity, tolerance and respect for others in our delivery programmes.



# 2022–2023 Overview

Our 2022–2023 operational year was probably the busiest we have had in our ten years of operation – it included extensive agricultural activities in two regions, two large construction activities to bring water to communities, the distribution of medical training resources to institutions and to individual students, disability support, and skills enhancement for women. These are all high-impact interventions aimed at changing the lives of thousands of people for generations. All of them were undertaken in a context of profound economic, political and social challenges; in particular, the recent elections held in Sierra Leone. The country was (and still is) under tremendous economic pressure driven by corruption and mismanagement. This has directly and detrimentally affected the most vulnerable communities, with a particularly severe impact on children, older people, people with disabilities, and single mothers. Many families cannot afford to feed themselves. As we navigated this challenging landscape, we remained focused on meeting the needs of some of the most vulnerable people.

This report describes our work over the past year to improve outcomes for the individuals, communities and institutions we work with. Together, we have achieved some vital breakthroughs. In the past ten years, we have worked diligently to deliver sustainable projects. Today, we are Sierra Leone's largest indigenous non-governmental organisation in areas including food security, water and sanitation, education, skills support, mobility aids for the disabled, and healthcare support services. These activities have continued to raise awareness of the need to respond to the demands of changing socio-economic conditions in the country. It is only by working together with our supporters, campaigners, volunteers, partners and funders that we have been able to achieve and make a real and positive difference.



# 2023–2024 Strategy, Plans & Objectives

Five years ago, we set up a new five-year strategic cycle focusing on our community schools project, support for single mothers, water and sanitation, and skills training for disabled people and for those in prison. As we have largely delivered these strategic objectives over the last five years, we are setting ourselves a new plan which involves enabling food security and environmental protection, enabling the provision of water and sanitation, and placing a continued emphasis on sustaining the strides that we have taken in facilitating access to education. This new plan will focus on where we can make the biggest difference to community food security, sustainable water and sanitation, educational enhancement, and skills and business opportunities for disabled artisans. We have successfully trialled these objectives in the last two years, and our strategic ambition now is to expand on the results of our work and help more people break the cycles of multiple disadvantage that prevent socio-economic, health, and educational development in Sierra Leone.

**Strategic objectives:**

1

**We will drastically expand our food security programmes through agricultural support services by working with communities experiencing entrenched food poverty.**

- We will work directly with rural farmers by providing improved seeds, tools, food for work, and training to allow these farmers to engage themselves with modern farming and self-reliant food-growing skills.
- We will establish what we call ‘seed exchange’ centres (stores) at district level where we give out seeds to farmers, and also guarantee the purchase of surplus harvest as a way of extending the programme’s viability.
- We will create positive policy changes through our policy and advocacy work that will deliver effective outcomes for destitute farmers and families and will also encompass environmental protection.
- We will emphasise partnership and collaborative work in agriculture to prevent farmers feeling ‘alone’. We will embed our new relational approach with supporters, volunteers and other organisations and sectors and will unlock the potential to build a wider movement of change for communities.

2

**We will have an explicit focus on sustainable water and sanitation.**

- We will identify, through high-level survey work, extremely vulnerable communities and deliver sustainable and life-changing water and sanitation programmes. These are communities where persistent waterborne diseases outbreaks have devastating effects on community health.

- We will combine the provision of water and sanitation with food security interventions which enable communities, through independent income-generation, to take total control of managing their own affairs and implement effective management strategies.

3

**We will continue to enable educational institutions – including schools, colleges and universities – to build on the major steps we have taken forward in the last few years, especially in medical training and support for the sciences in schools.**

- We will collaborate with schools, colleges and universities to assess the resources they need and help to deliver these resources in practical and innovative ways.
- We will help to build new schools and to rehabilitate old ones in deprived communities.




*To allow us to deliver our objectives in food security, we have acquired a tractor, an MF290. We will use it on our agricultural plots, where we grow seeds for distribution.*

# Programme Director's Report & Review of Activities

## Introduction

You are all welcome to our 2022–2023 Programme Director's Report & Review of Activities.

This year, 2023, is our tenth anniversary as a registered charitable organisation in England & Wales, working mainly in Sierra Leone. As mentioned by the Chair, our output over the past ten years has been comprehensive, especially with the reach of the transformative programmes that we introduced in Sierra Leone. A good example is our initiative of equipping local wheelchair production teams with practical tools to facilitate their work. Today, these organisations, run by people with disabilities, are independent, and are leading the manufacture and supply of assistive devices for disabled communities – not only in Sierra Leone, but also in Liberia. And, of course, you read the Chair's note about the unmistakable and outstanding change we have brought about in terms of the way in which medical training is provided in Sierra Leone. Our model of organisational enablement is highly effective and sustainable.

This year has seen our continued dedication in delivering support services to individuals, communities, and to institutions. Our interventions this year were relentless and broad in scale, and it proved to be our busiest year so far. We used our implementation models to tackle new challenges and targets. We equipped ourselves with the right tools to achieve our stated goals; we shipped a tractor to push us further in the fight against food insecurity in Sierra Leone. This was a major step forward, more so as we acquire larger farming plots to grow our crops and distribute the seeds for free to community farmers. This year we worked in three regions, covering several chiefdoms in the east, the south, and the north of the country, distributing seeds to local farmers who are growing peanuts, rice, and vegetables. This is how we are expanding the seed exchange programme, through which we deliver free seeds and food for work.



*Seed exchange stores are visited by farmers to register and collect seeds.*




*Where there is no access for a motor vehicle as a result of poor roads, we hire motorbikes to transport seeds to remote places. We are determined to tackle the extreme food poverty in Sierra Leone – no place is beyond reach for our food-growing programmes!*

This year also saw us start construction work on two water and sanitation projects in Eastern Sierra Leone. One of the projects is the largest water and sanitation intervention in the east of the country, and will support over six thousand people.



In the following chapters, I will highlight in detail what has been achieved in each of the projects we have worked on during the year.

Many thanks to Practical Tools Initiative's teams and partners in the UK and overseas, our field officers and volunteers in Sierra Leone, and those supporting us in prayers.

**James Fallah-Williams**

**Programme Director**

**Practical Tools Initiative**

# PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES: FOOD SECURITY



# FOOD SECURITY

## PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES CONT.

We have reported in the last couple of years that food insecurity in Sierra Leone is a major national emergency, driven mainly by bad governance, the current cost of living crisis, and climate change.

Our work in delivering sustainable food-growing initiatives in Eastern Sierra Leone in the last two years has been extremely effective in combatting severe food deprivation in four chiefdoms. For example, in Penguia Chiefdom, the World Food Programme (WFP) indicated in 2020 that 93% of people in that chiefdom were food-insecure. The situation there has been reversed; over 66% of people are now food-secure as a direct result of our intervention in supporting food-growing initiatives there. Local medical centres and clinics in support areas are reporting reduced cases of malnutrition. Local schools have also seen significantly improved school attendance and retention. Where parents used to struggle to feed or provide adequate educational or healthcare support to their children, the situation has been markedly reversed. This turnaround in just two years is very significant.

In October 2022, just as we were harvesting the crops on our farms in Eastern Sierra Leone, there was a newspaper report that over one million people in Sierra Leone were facing severe starvation:
*Over one million people facing severe hunger in Sierra Leone – Welcome to the Sierra Leone Telegraph*.

In January this year, another article published by the Sierra Leone Telegraph highlighted the issue:
*Increased hunger in Sierra Leone – US supports World Food Programme's response – Welcome to the Sierra Leone Telegraph*.

The most encouraging aspect of the report is that Eastern Sierra Leone, which two years ago was at the centre of food deprivation challenges, was not mentioned as an urgent case. This demonstrates that a well-planned and executed intervention can reverse a dire situation.

After harvesting rice, peanuts, and vegetables from our farms, we delivered those seeds free of charge to community farmers, including individuals and groups. Our approach was to expand sustainable community food-growing initiatives in a way that was completely inclusive and thorough. The result we had this year was remarkable, as mentioned above. The main aim of the approach was to generate a lasting and sustainable improvement in the living conditions of food-deprived communities in the region; to address the country's well-documented struggle with food insecurity and its accompanying problems. These problems include infant and maternal health challenges such as nutritional deficiency, youth unemployment, and environmental crimes such as illegal timber logging and devastating wildlife exploitation.

Both articles above state quite strikingly that the focus of this severe food deprivation is now in Southern and Northern Sierra Leone (whereas two years ago it was in Eastern Sierra Leone). The WFP, having received additional funding from the US government, however, is focusing on school feeding programmes in the South and the North, which, in the long run, are unsustainable. The evidence from the last two years from our food-growing projects in Eastern Sierra Leone is that the programme of community food security initiatives that provide seeds,

## PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES CONT.

farming skills training and tools support to destitute farming households is the most effective way of delivering sustainable and independent food security and increased household income amongst the poorer families in the country. The evidence we have now collected during the last two years in Eastern Sierra Leone shows that it is the quickest and most effective way of eliminating food deprivation in the country.



*Two young women winnowing rice they have harvested from their farm, having received seeds from our work in Eastern Sierra Leone.*

Based on our continued success in Eastern Sierra Leone, we have started expanding our model of food sustainability initiatives to include disability groups. For example, Southern Sierra Leone holds the largest war amputee camps in the country. The region is also home to a large number of people repatriated after the civil war. We have worked with the communities in the south for over six years to provide access to clean water and sanitation. Endemic food deprivation and hunger in these communities has been exacerbated by their lack of access to seeds, training and tools, and also by climate change and the current global crisis.

This year, we started working simultaneously in both the east and the south, using the same model of community seed farms that are the focus of seed cultivation and food-growing skills training to destitute farmers.

# PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES CONT.

As with the last two years of successful implementations, sustainability is built into the project fabric; improved and climate-resistant seeds, tools, and food for work are given free of charge to farming families in the two regions to help them develop their own farms.



*Targeting community groups with seeds, tools, and food for work is effctive in combatting food deprivation.*



# PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES CONT.



Supporting people with disabilities, including those with albinism, is a reliable way of eradicating extreme poverty and food insecurity amongst the most vulnerable. People with disabilities in Sierra Leone are the most ostracised. This forces them to live a life of destitution defined by begging for survival.

We have a purpose, and we have a reach, which is why we are successful in our delivery programmes.



It is equally important that we are dedicating the same commitment and intensity of support to isolated rural communities and households. This is how the battle against food poverty is won.

# PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES CONT.



*When we introduced our food security programme, our battle cry was 'It is possible!'*





*In our 2022–2023 operational year, we supported over one thousand people across three regions to grow their own food! That is a huge milestone.*



# Programme Director's Report & Review of Activities: Water & Sanitation



## Water & Sanitation

## PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES CONT.

The challenge of the lack of clean and safe drinking water and good sanition in Sierra Leone are major national issues, causing outbreaks of waterborne disease in both cities and rural communities. More deaths asociated with waterborne diseases of children under five years old are being reported in rural communities, especially in the last three years. This year, we conducted a survey in a chiefdom headquarter town to identify the most prevalent waterborne diseases affecting the community. We worked with the community maternity clinic there to conduct the survey, visiting households across the town.



*Conducting the survey on waterborne disease affecting rural communities with a local clinic.*

A survey like this allows us to target communities experiencing unprecedented challenges with waterborne diseases. We deliver an intervention that involves the provision of clean and sustainable water and also includes hygiene and sanitation training.




This year, we are targeting three communities, one of which is Foindu, in Eastern Sierra Leone.

Foindu has the same strategic status as Woloma, one of the small towns we worked with over a year ago. Foindu is a small town in the middle of Pejeh Bongre Chiefdom in the east of Sierra Leone. It holds a community maternity clinic and a primary school serving several villages, and the main road that leads to another chiefdom passes through it. Its position as a strategic town has put a lot of pressure on its ability to provide key services effectively. The town has no access to safe drinking water. It relies on hand-dug wells at the foot of the town, which dry up during the dry season, forcing mainly women and girls to embark on perilous and repetitive journeys to look for water in surrounding woodlands and swamps. Around wells, long queues are formed, comprised of women and children waiting to collect water in plastic containers.



Our intervention in Foindu was to provide a deep borehole with a submersible pump that is powered by solar panels. It pumps water into a 10,000-litre community water storage tank, which in turn supplies six easily accessible, disability-friendly tap points in the town. Our planned outcomes for the small town were to provide sustainable, safe drinking water for all in the small town, improve health, hygiene and sanitation for the community, and reduce infant and maternal mortality in the villages around it. This intervention was also designed to greatly improve girls' education through increased school attendance and retention.

It is always a joy when a drilling rig turns up in communities. It is not only about seeing the giant equipment. It is also about the hope and expection that comes with it – the hope of putting an end to water destitution and its accompanying challenges. This is why, when a fountain of water suddenly gushes out during drilling, the community's relief and joy becomes unmistakably palpable.



*Transporting water tanks to implenentation sites. Each tank holds 10,000 litres of water.*

It is not just about drilling boreholes, it is also about the transportation of water tanks, the construction of water towers, the location of tap points, the digging of trenches for water pipes, and the installation of submersible pumps and solar panels to provide electricity to the installation.

We bring two critical interventions together to create a self-managed system whereby communities are empowered to provide sustainability for these provisions. For example, we combine food security support services with water and sanitation provision. In this case, we do not only enable individual families with seeds and tools, we also promote collective, community farms where the harvest is sold to generate income to provide maintenance services to water installations. These farming activities are repeated on a yearly basis to raise funds that are kept in a community bank account. This combined model of provision allows communities to be financially independent and self-reliant; they are able to sustainably maintain the services without recourse to external support. This is at the centre of successful delivery because a substantial investment of this kind in these communities requires management responsibilities to be determined in advance – for example, training community volunteers in carrying out maintenance services and providing constant supervision of the water and sanitation systems.



To this effect, we train community volunteers right from the construction stage so that they are aware of how the pipes are laid and are familiar with connection points when they have to carry out repair activities.

Manowa, Foindu and Sandaru are at the forefront of this new implementation model, which we look forward to expanding to other interventions across the regions where we work.

*Tower construction in Foindu town to hold a 10,000-litre water tank.*



*Tower construction in Manowa.*

**Constructing a tower to hold a 50,000-litre tank is a huge undertaking, especially taking into account the implementation location in rural Sierra Leone.**



Some of the challenging work that we had to do was to dig trenches, lay pipes, and fix and concrete the thirty tap points in Manowa.

All these activities had to go on simultaneously, meaning that we had to mobilise our entire team to provide systematic supervision of all activities. The standard we had set for the programme had to be implemented through rigorous supervision and monitoring to ensure integrity in the entire system.

It was critical that we did this, especially as we had to mount a 50,000-litre tank upon a structure we were building. We had a UK volunteer engineer working with local contractors for a two-week period to make sure that engineering drawings were adhered to.

***Above:*** *Using a butt-welding machine to connect the pipes.*

***Below:*** *Completed tap points.*





# Programme Director's Report & Review of Activities: Medical Education




## Support for Medical Education

## PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES CONT.

We have supplied all state medical training institutions in the country over the past few years, focusing on equipping libraries and providing medical equipment. So, when we decided to reach out to individual medical students this year, we sent messages to medical training institutions and asked their students to come to our facility to receive books.

We also made a visit to the main body that deals with academic resources. The head called us to one side and asked us privately: 'We have a lot of students now from all departments – are there enough books for them all? How many books are we talking about?' The head was worried that there might not be enough books, having seen us consistently supporting all state medical training institutions with thousands of new key textbooks over a four-year period.

My colleague smiled and replied, 'Thousands – there are enough for all of them.' At this response, the head gasped. It was during this meeting with other departmental heads that we were told that in the last two years there has been an increase of 300% in new medical students studying medicine at medical schools.



The textbooks we supplied to medical students this year were to be taken home as personal resources to complement the library books we provided. These critical resources will further embed quality teaching and learning into the system, thereby producing highly trained medical practitioners in the country. This is a huge turnaround in a country that had less than 280 doctors six years ago.

# PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES CONT.



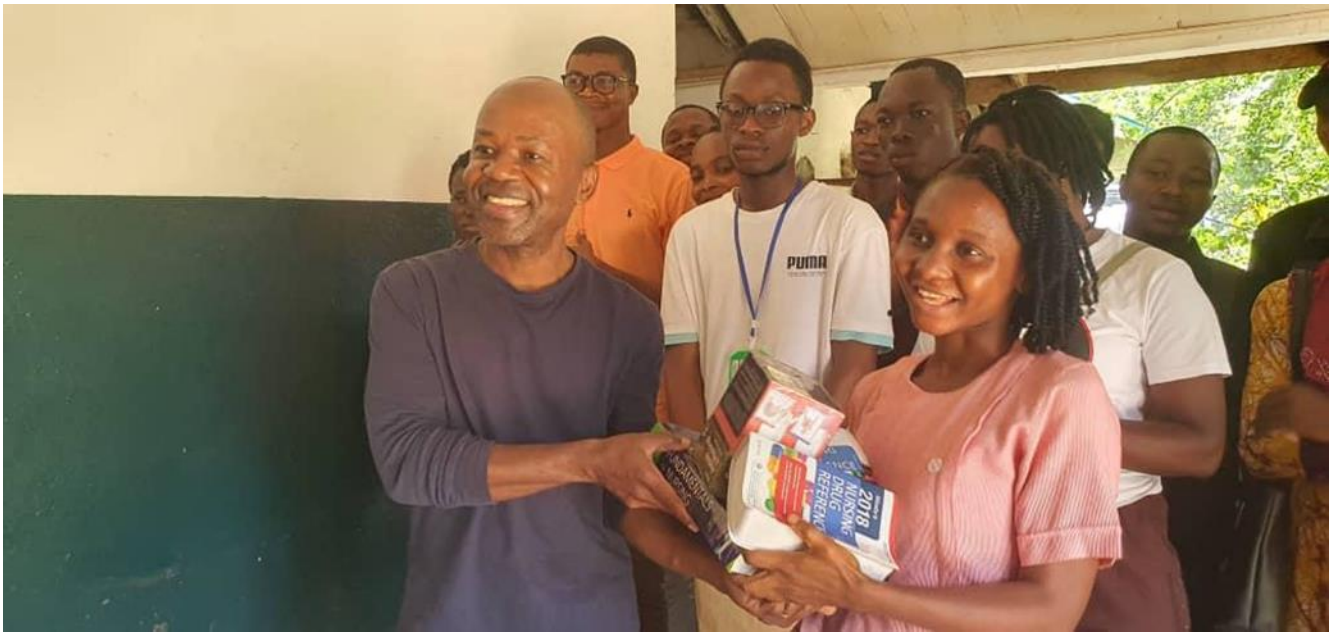
*The tail end of a long queue of medical students waiting to receive their personal textbooks.*



# PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES CONT.



The increase in the number of students studying medicine in Sierra Leone is the direct result of our intervention over the past few years – a process that started with supporting secondary schools with science lab equipment and textbooks in the sciences. To meet medical students who were coming from those schools that we supported is a confirmation of how a planned intervention can drastically change a rather hopeless situation.



# Programme Director's Report & Review of Activities: Disability Support



## Disability Support

## PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES CONT.

As mentioned in our last annual report, we were gradually moving towards individual and community enablement through food security. This meant that we were slowly moving away from the shipment of assistive devices, with the exception of crutches and electric wheelchairs for special cases. This change of direction is driven by the fact that we have very successfully equipped local mobility aid providers/manufacturers with standard and high-value tools to help meet local needs, particularly where they manufacture locally adapted assistive devices.

Our focus has now shifted to making sure that these individuals and communities living with disabilities are able to meet their daily needs. We have delivered food-growing support, including seeds and food for work, targeting eight groups in two regions. The result has been remarkable.



*Delivering seeds and food for work to disability groups in two regions.*



# PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES CONT.



*Making ridges to grow vegetables.*

As we move forward by targeting the most deprived communities, we reduce the number of individuals and families facing extreme food poverty and relying on street begging to survive. Gradually, we are changing the narrative in the battle against food poverty.

The second part of our approach, especially for disabled children, is to continue providing assistive devices to allow them to participate in education and social activities including sports. This provision also applies to adults with mobility challenges who are in full-time employment.

# PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES CONT.





***Above:*** *From using a stick as a mobility device to having access to a pair of crutches. She can now use these to go to school.*

***Below:*** *Distributing crutches to disabled school children.*





# PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES CONT.



*We target school-going children with crutches and wheelchairs.*






# Programme Director's Report & Review of Activities: Skills Training & Business Support for Women




## Skills Training & Business Support for Women

# PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES CONT.



Our food security programme is not only limited to the provision of seeds, tools and food for work – it is also a mechanism whereby women are given the opportunity to learn how to operate farm equipment such as tractors. This year, having acquired our own tractor to facilitate field activities, we had young women working with skilled tractor operators to learn both how to drive a tractor and how to maintain it. One of the learners this year was Sallay, seen here on the left of the photo above. She is already able to drive a tractor, but she was participating in a learning programme so she can provide tractor maintenance services.

This is a huge step forward for young women, who are increasingly willing to move into new skills territories where access has previously been limited due to cultural issues. In rural Sierra Leone, where we worked this year, it was a spectacle for people to see Sallay, a girl, driving a huge tractor to the farm! Those who still couldn't be convinced by the sight of a woman driving a tractor were giving way in a rather hasty manner!

# PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES CONT.




We also continued our delivery of quality tools to highly skilled young women to make them independent income earners. Our target was single parents and families facing economic challenges. These interventions are restoring dignity and financial sustainability to people who are experiencing deprivation.

In cities, we targeted young women who sell meagre items on the streets as a way of raising income to support their families. These are mainly single parents struggling in the face of the huge economic challenges the country is facing.

In addition to the tools we provide, we ship high-grade merchandise from UK retailers and sports organisations who support our work overseas. It takes just a single box of high-grade merchandise to change a street seller's life.

# PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES CONT.



Providing high-quality items to help young women set up small businesses is the right way to promote the economic independence that allows street sellers to look after their families. The items that we ship to support programmes like these are much sought-after.



# Programme Director's Report & Review of Activities: SPORTS



# Sports

# PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES CONT.



*As usual, no year is complete without sports, and when it comes to supporting community football teams with kits, we are leaders.*



# PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES CONT.



# Governance

## Status and objects

Practical Tools Initiative is a charity and a company limited by guarantee. It is governed by its Memorandum & Articles of Association, which date from 2012. Practical Tools Initiative's formal objects are set out in 'Our Mission, Vision and Values' on page 9.

## Governing body and structure

Practical Tools Initiative is managed by a committee. The committee members are the trustees of the charity. As of July 2023, there are four committee members. In addition, the charity has strategic operational advisers who have specialist knowledge in all the major areas that it covers in its work.

Practical Tools Initiative is rapidly evolving its structure to accommodate the increasing demands of its activities and the steady challenges that come with working at cross-national level. Emerging issues are dealt with at the organisation's regular monthly meetings, and it is in constant contact with its implementation and supporting partners. The committee regularly undertakes ad hoc working groups, for example on risk management.

## Decision-making

The committee formally set out how it saw its role before it completed its registration as a charity, and it has subsequently periodically reviewed its position. The committee regularly monitors its performance and duties, and during the year it carries out a full review of its effectiveness as a charity, drawing on best practice in the voluntary and corporate sectors.

Practical Tools Initiative continues to see its prime function as ensuring the good governance of the charity, and to this end it focuses on matters of policy and general strategy, the approval of plans, the monitoring of progress with charitable projects, and financial control.

Operational responsibility is delegated to the Programme Director. The committee is assisted by the Chair, who advises on governance generally and also acts as Treasurer in monitoring financial activities on the charity's behalf.

## Trustees

Practical Tools Initiative has four trustees. The process to recruit a new trustee follows a well-established practice; carrying out a skills audit to identify the qualities sought in potential candidates. The trustees' working group manages the appointment process. It is the organisation's policy to provide the new trustee with structured induction that includes

comprehensive documentation, individual briefings and the opportunity to meet supporters and volunteers.

## GOVERNANCE CONT.

### Risk management

Practical Tools Initiative's approach to risk management is well-established and has been steadily refined. A Risks Register is maintained. The assessment of risks on the register is documented and rated in terms of the likelihood of occurrence and the potential impact. The whole situation is reviewed annually. The committee can confirm that the major risks to which the charity is exposed have been reviewed and that systems have been established to mitigate those risks (for example, field officers working in challenging environments).

### Reserves

The funding the organisation receives every year is project-based, and funds are expended according to project requirements. We follow the golden rule of making sure that we have enough reserves in funds and other resources to operate for at least six months.

### Investments

We are not currently undertaking any investment activities.

### Income & fundraising

Thanks to our partners and individual supporters, our total income and resources for the year was £149,358.00.

### Charitable expenditure

The charity managed its expenditure thanks to its rigid set-up in support of projects. The committee, volunteers and private supporters also contributed considerably. It would have been impossible to deliver the projects without the individual support the charity received. The total charitable expenditure for the year was £151,074.00.

The breakdown of spending is set out below, and details of projects themselves are in the Programme Director's report.

Our policy continues to be to give priority to maintaining support for core projects and, where we can, to achieve a continuing, steady increase in spending our income and resources to uphold project aims, subject to available funding.

**REGISTERED COMPANY NUMBER: 08249953 (England and Wales)**
**REGISTERED CHARITY NUMBER: 1152292**

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 July 2023

for

Practical Tools Initiative Limited

Harvine Consultants Ltd
Square Root Business Centre
102 - 116 Windmill Road
Croydon
Surrey
CR0 2XQ

Practical Tools Initiative Limited

Contents of the Financial Statements
for the Year Ended 31 July 2023


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| Statement of Financial Activities | 3 |
| Balance Sheet | 4 |
| Notes to the Financial Statements | 5 to 9 |
| Detailed Statement of Financial Activities | 10 |

Practical Tools Initiative Limited

Report of the Trustees
for the Year Ended 31 July 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2023. The trustees have adopted the provisions of 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 2019).

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## REFERENCE AND ADMINISTRATIVE DETAILS

### Registered Company number

08249953 (England and Wales)

### Registered Charity number

1152292

### Registered office

18 Russell Place
Fareham
Hampshire
PO16 7FH

### Trustees

Mr J Fallah-william International Development
Mr M B Ephraim Company Secretary
Ms A B James Health and Social Care
Ms H Gamanga Social Worker

### Company Secretary

Mr M B Ephraim

### Independent Examiner

Harold Adjei
Harvine Consultants Ltd
Square Root Business Centre
102 - 116 Windmill Road
Croydon
Surrey
CR0 2XQ

Approved by order of the board of trustees on 27 October 2023 and signed on its behalf by:

Bockarie E Musa
Bockarie E Musa (Oct 28, 2023 11:52 GMT+1)

Mr M B Ephraim - Trustee

Independent Examiner's Report to the Trustees of
Practical Tools Initiative Limited

**Independent examiner's report to the trustees of Practical Tools Initiative Limited ('the Company')**
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2023.

**Responsibilities and basis of report**
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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**
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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)).

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.

Harvine Consultants
Harvine Consultants (Oct 28, 2023 12:08 GMT+1)

Harold Adjei

Harvine Consultants Ltd
Square Root Business Centre
102 - 116 Windmill Road
Croydon
Surrey
CR0 2XQ

27 October 2023

Practical Tools Initiative Limited

Statement of Financial Activities
for the Year Ended 31 July 2023

| | Notes | Unrestricted fund £ | Restricted funds £ | 31.7.23 Total funds £ | 31.7.22 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | | 6,300 | 143,058 | 149,358 | 145,029 |
| Investment income | 2 | 3 | - | 3 | 1 |
| **Total** | | 6,303 | 143,058 | 149,361 | 145,030 |
| **EXPENDITURE ON** | | | | | |
| **Charitable activities** | | | | | |
| School construction | | - | 230 | 230 | 17,972 |
| Distribution & shipment | | 215 | 6,636 | 6,851 | 6,715 |
| Other | | 6,515 | 137,478 | 143,993 | 143,381 |
| **Total** | | 6,730 | 144,344 | 151,074 | 168,068 |
| **NET INCOME/(EXPENDITURE)** | | (427) | (1,286) | (1,713) | (23,038) |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total funds brought forward | | (12,284) | 10,930 | (1,354) | 21,684 |
| **TOTAL FUNDS CARRIED FORWARD** | | (12,711) | 9,644 | (3,067) | (1,354) |

The notes form part of these financial statements

Practical Tools Initiative Limited

Balance Sheet
31 July 2023

| | Notes | Unrestricted fund £ | Restricted funds £ | 31.7.23 Total funds £ | 31.7.22 Total funds £ |
|---|---|---|---|---|---|
| **CURRENT ASSETS** | | | | | |
| Cash at bank and in hand | 6 | 50 | 9,184 | 9,234 | 10,520 |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 7 | (8,509) | 460 | (8,049) | (7,622) |
| **NET CURRENT ASSETS/(LIABILITIES)** | | (8,459) | 9,644 | 1,185 | 2,898 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | (8,459) | 9,644 | 1,185 | 2,898 |
| **CREDITORS** | | | | | |
| Amounts falling due after more than one year | 8 | (4,252) | - | (4,252) | (4,252) |
| **NET ASSETS** | | (12,711) | 9,644 | (3,067) | (1,354) |
| **FUNDS** | 10 | | | | |
| Unrestricted funds | | | | (12,711) | (12,284) |
| Restricted funds | | | | 9,644 | 10,930 |
| **TOTAL FUNDS** | | | | (3,067) | (1,354) |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27 October 2023 and were signed on its behalf by:

Bockarie E Musa
Bockarie E Musa (Oct 28, 2023 11:52 GMT+1)

Mr M B Ephraim - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**
The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. INVESTMENT INCOME

| | 31.7.23 | 31.7.22 |
|---|---|---|
| | £ | £ |
| Deposit account interest | 3 | 1 |

## 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2023 nor for the year ended 31 July 2022.

## 4. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | 31.7.23 | 31.7.22 |
|---|---|---|

No employees received emoluments in excess of £60,000.

## 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted funds £ | Total funds £ |
|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | |
| Donations and legacies | 7,143 | 137,886 | 145,029 |
| Investment income | 1 | - | 1 |
| **Total** | 7,144 | 137,886 | 145,030 |
| **EXPENDITURE ON** | | | |
| **Charitable activities** | | | |
| School construction | - | 17,972 | 17,972 |
| Distribution & shipment | 4,215 | 2,500 | 6,715 |
| Other | 6,807 | 136,574 | 143,381 |
| **Total** | 11,022 | 157,046 | 168,068 |
| **NET INCOME/(EXPENDITURE)** | (3,878) | (19,160) | (23,038) |
| **Transfers between funds** | (4,202) | 4,202 | - |
| **Net movement in funds** | (8,080) | (14,958) | (23,038) |
| **RECONCILIATION OF FUNDS** | | | |
| Total funds brought forward | (4,204) | 25,888 | 21,684 |
| **TOTAL FUNDS CARRIED FORWARD** | (12,284) | 10,930 | (1,354) |

## 6. CASH IN HAND

| | General fund £ | Restricted £ | 31.7.23 Total funds £ | 31.7.22 Total funds £ |
|---|---|---|---|---|
| Cash in hand | 50 | - | 50 | 50 |
| Bank account no. 2 | - | 9,184 | 9,184 | 10,470 |
| Total | 50 | 9,184 | 9,234 | 10,520 |



continued...

## 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.7.23 | 31.7.22 |
|---|---|---|
| | £ | £ |
| Bank loans and overdrafts (see note 9) | 3,649 | 3,471 |
| Trade creditors | - | 1 |
| Other creditors | 3,600 | 3,600 |
| Accrued expenses | 800 | 550 |
| | 8,049 | 7,622 |

## 8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 31.7.23 | 31.7.22 |
|---|---|---|
| | £ | £ |
| Other creditors | 4,252 | 4,252 |

## 9. LOANS

An analysis of the maturity of loans is given below:

| | 31.7.23 | 31.7.22 |
|---|---|---|
| | £ | £ |
| Amounts falling due within one year on demand: | | |
| Bank overdrafts | 3,649 | 3,471 |

## 10. MOVEMENT IN FUNDS

| | At 1.8.22 | Net movement in funds | At 31.7.23 |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| General fund | (12,284) | (427) | (12,711) |
| **Restricted funds** | | | |
| Restricted | 10,930 | (1,286) | 9,644 |
| **TOTAL FUNDS** | (1,354) | (1,713) | (3,067) |

Net movement in funds, included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| General fund | 6,303 | (6,730) | (427) |
| **Restricted funds** | | | |
| Restricted | 143,058 | (144,344) | (1,286) |
| **TOTAL FUNDS** | 149,361 | (151,074) | (1,713) |



continued...

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

| | At 1.8.21 £ | Net movement in funds £ | Transfers between funds £ | At 31.7.22 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | (4,204) | (3,878) | (4,202) | (12,284) |
| **Restricted funds** | | | | |
| Restricted | 13,888 | (7,160) | 4,202 | 10,930 |
| Goods | 12,000 | (12,000) | - | - |
| | 25,888 | (19,160) | 4,202 | 10,930 |
| **TOTAL FUNDS** | 21,684 | (23,038) | - | (1,354) |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 7,144 | (11,022) | (3,878) |
| **Restricted funds** | | | |
| Restricted | 137,886 | (145,046) | (7,160) |
| Goods | - | (12,000) | (12,000) |
| | 137,886 | (157,046) | (19,160) |
| **TOTAL FUNDS** | 145,030 | (168,068) | (23,038) |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.8.21 £ | Net movement in funds £ | Transfers between funds £ | At 31.7.23 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | (4,204) | (4,305) | (4,202) | (12,711) |
| **Restricted funds** | | | | |
| Restricted | 13,888 | (8,446) | 4,202 | 9,644 |
| Goods | 12,000 | (12,000) | - | - |
| | 25,888 | (20,446) | 4,202 | 9,644 |
| **TOTAL FUNDS** | 21,684 | (24,751) | - | (3,067) |



continued...

## 10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 13,447 | (17,752) | (4,305) |
| **Restricted funds** | | | |
| Restricted | 280,944 | (289,390) | (8,446) |
| Goods | - | (12,000) | (12,000) |
| | 280,944 | (301,390) | (20,446) |
| **TOTAL FUNDS** | 294,391 | (319,142) | (24,751) |

## 11. RELATED PARTY DISCLOSURES

During the period the charity owed £4252 to 2 trustees who funded expenses on behalf of the charity from their own resources.

Practical Tools Initiative Limited

Detailed Statement of Financial Activities
for the Year Ended 31 July 2023

| | 31.7.23<br>£ | 31.7.22<br>£ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations and legacies** | | |
| Gifts | 7,299 | 7,143 |
| Donations | 18,022 | - |
| Donated services and facilities | 124,037 | 137,886 |
| | 149,358 | 145,029 |
| **Investment income** | | |
| Deposit account interest | 3 | 1 |
| **Total incoming resources** | 149,361 | 145,030 |
| **EXPENDITURE** | | |
| **Charitable activities** | | |
| Rent, storage & utilities | 3,030 | 4,215 |
| Disability shipment | 3,400 | - |
| School projects | 230 | 17,972 |
| | 6,660 | 22,187 |
| **Other** | | |
| Agricultural projects | 41,812 | 70,759 |
| Educational programmes | 5,394 | - |
| Programme supervision | 4,550 | 20,429 |
| Water and sanitation projects | 75,882 | 45,386 |
| Training & facilitation | - | 4,500 |
| Loan repayment | 10,400 | - |
| | 138,038 | 141,074 |
| **Support costs** | | |
| **Management** | | |
| Partnership development | - | 2,500 |
| Marketing & publicity | 1,986 | 700 |
| Distribution & transportation | 3,146 | - |
| Sundries | - | 325 |
| Admin | 206 | 664 |
| | 5,338 | 4,189 |
| **Finance** | | |
| Bank charges | 23 | 18 |
| **Governance costs** | | |
| Accountancy and legal fees | 1,015 | 600 |
| Total resources expended | 151,074 | 168,068 |
| **Net expenditure** | (1,713) | (23,038) |

# PTOOLS - ANNUAL ACCOUNTS

Final Audit Report 2023-10-28

| | |
|---|---|
| Created: | 2023-10-28 |
| By: | Harvine Consultants (harold.adjei@harvineconsultantsltd.co.uk) |
| Status: | Signed |
| Transaction ID: | CBJCHBCAABAAqSqFY9wZidIliCnvVrl1vEgocVGP78Mu |

## "PTOOLS - ANNUAL ACCOUNTS" History

Document created by Harold Adjei (harold.adjei@harvineconsultantsltd.co.uk)
2023-10-28 - 10:13:23 GMT- IP address: 188.240.167.2

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Signer ephraimbm@gmail.com entered name at signing as Bockarie E Musa
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Signature Date: 2023-10-28 - 10:52:58 GMT - Time Source: server- IP address: 31.48.190.47

Signer Harold Adjei (harold.adjei@harvineconsultantsltd.co.uk) entered name at signing as Harvine Consultants
2023-10-28 - 11:08:30 GMT- IP address: 188.240.167.2

Document e-signed by Harvine Consultants (harold.adjei@harvineconsultantsltd.co.uk)
Signature Date: 2023-10-28 - 11:08:32 GMT - Time Source: server- IP address: 188.240.167.2

Agreement completed.
2023-10-28 - 11:08:32 GMT

**PRACTICAL TOOLS INITIATIVE LIMITED**

England & Wales - Charity number 1152292

# Accounts

**REGISTERED COMPANY NUMBER: 08249953 (England and Wales)**
**REGISTERED CHARITY NUMBER: 1152292**

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 July 2022

for

Practical Tools Initiative Limited

Harvine Consultants Ltd
Square Root Business Centre
102 - 116 Windmill Road
Croydon
Surrey
CR0 2XQ

Practical Tools Initiative Limited

Contents of the Financial Statements
for the Year Ended 31 July 2022


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| Independent Examiner's Report | 2 |
| Statement of Financial Activities | 3 |
| Balance Sheet | 4 |
| Cash Flow Statement | 5 |
| Notes to the Cash Flow Statement | 6 |
| Notes to the Financial Statements | 7 to 12 |
| Detailed Statement of Financial Activities | 13 |

Practical Tools Initiative Limited

Report of the Trustees
for the Year Ended 31 July 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2022. The trustees have adopted the provisions of 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 2019).

## STRATEGIC REPORT

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## REFERENCE AND ADMINISTRATIVE DETAILS

### Registered Company number

08249953 (England and Wales)

### Registered Charity number

1152292

### Registered office

18 Russell Place
Fareham
Hampshire
PO16 7FH

### Trustees

Mr J Fallah-william International Development
Mr M B Ephraim Company Secretary
Ms A B James Health and Social Care
Mr I Sesay Chair (resigned 11.2.22)

### Company Secretary

Mr M B Ephraim

### Independent Examiner

Harold Adjei
FCCA
Harvine Consultants Ltd
Square Root Business Centre
102 - 116 Windmill Road
Croydon
Surrey
CR0 2XQ

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 11 October 2022 and signed on the board's behalf by:

Bockarie Musa
Bockarie Musa (Oct 12, 2022 04:55 GMT+1)

Mr M B Ephraim - Trustee

Independent Examiner's Report to the Trustees of
Practical Tools Initiative Limited

**Independent examiner's report to the trustees of Practical Tools Initiative Limited ('the Company')**
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2022.

**Responsibilities and basis of report**
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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**
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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)).

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.

Harvine Consultants
Harvine Consultants (Oct 12, 2022 13:54 GMT+1)

Harold Adjei
FCCA
Harvine Consultants Ltd
Square Root Business Centre
102 - 116 Windmill Road
Croydon
Surrey
CR0 2XQ

11 October 2022

Practical Tools Initiative Limited

Statement of Financial Activities
for the Year Ended 31 July 2022

| | Notes | Unrestricted fund £ | Restricted funds £ | 31.7.22 Total funds £ | 31.7.21 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | 2 | 7,143 | 137,886 | 145,029 | 177,093 |
| Investment income | 3 | 1 | - | 1 | - |
| **Total** | | 7,144 | 137,886 | 145,030 | 177,093 |
| **EXPENDITURE ON** | | | | | |
| Other | | 6,522 | 161,546 | 168,068 | 342,522 |
| **NET INCOME/(EXPENDITURE)** | | 622 | (23,660) | (23,038) | (165,429) |
| **Transfers between funds** | 12 | (4,202) | 4,202 | - | - |
| **Net movement in funds** | | (3,580) | (19,458) | (23,038) | (165,429) |
| **RECONCILIATION OF FUNDS** | | | | | |
| **Total funds brought forward** | | (4,204) | 25,888 | 21,684 | 187,113 |
| **TOTAL FUNDS CARRIED FORWARD** | | (7,784) | 6,430 | (1,354) | 21,684 |

The notes form part of these financial statements

Practical Tools Initiative Limited

Balance Sheet
31 July 2022

| | Notes | Unrestricted fund £ | Restricted funds £ | 31.7.22 Total funds £ | 31.7.21 Total funds £ |
|---|---|---|---|---|---|
| **CURRENT ASSETS** | | | | | |
| Stocks | 7 | - | - | - | 12,000 |
| Cash at bank and in hand | 8 | 1,079 | 5,970 | 7,049 | 22,139 |
| | | 1,079 | 5,970 | 7,049 | 34,139 |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 9 | (4,611) | 460 | (4,151) | (12,455) |
| **NET CURRENT ASSETS/(LIABILITIES)** | | (3,532) | 6,430 | 2,898 | 21,684 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | (3,532) | 6,430 | 2,898 | 21,684 |
| **CREDITORS** | | | | | |
| Amounts falling due after more than one year | 10 | (4,252) | - | (4,252) | - |
| **NET ASSETS** | | (7,784) | 6,430 | (1,354) | 21,684 |
| **FUNDS** | 12 | | | | |
| Unrestricted funds | | | | (7,784) | (4,204) |
| Restricted funds | | | | 6,430 | 25,888 |
| **TOTAL FUNDS** | | | | (1,354) | 21,684 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 11 October 2022 and were signed on its behalf by:

Bockarie Musa
Bockarie Musa (Oct 12, 2022 04:55 GMT+1)

Mr M B Ephraim - Trustee

The notes form part of these financial statements

Practical Tools Initiative Limited

Cash Flow Statement
for the Year Ended 31 July 2022

| | Notes | 31.7.22<br>£ | 31.7.21<br>£ |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Cash generated from operations | 1 | (10,889) | 17,512 |
| Net cash (used in)/provided by operating activities | | (10,889) | 17,512 |
| **Cash flows from investing activities** | | | |
| Interest received | | 1 | - |
| Net cash provided by investing activities | | 1 | - |
| **Change in cash and cash equivalents in the reporting period** | | (10,888) | 17,512 |
| **Cash and cash equivalents at the beginning of the reporting period** | 2 | 17,937 | 425 |
| **Cash and cash equivalents at the end of the reporting period** | 2 | 7,049 | 17,937 |

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 July 2022

## 1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 31.7.22 | 31.7.21 |
|---|---|---|
| | £ | £ |
| **Net expenditure for the reporting period (as per the Statement of Financial Activities)** | (23,038) | (165,429) |
| **Adjustments for:** | | |
| Interest received | (1) | - |
| Decrease in stocks | 12,000 | 183,000 |
| Increase/(decrease) in creditors | 150 | (59) |
| **Net cash (used in)/provided by operations** | (10,889) | 17,512 |

## 2. ANALYSIS OF CASH AND CASH EQUIVALENTS

| | 31.7.22 | 31.7.21 |
|---|---|---|
| | £ | £ |
| Cash in hand | 50 | 50 |
| Notice deposits (less than 3 months) | 6,999 | 22,089 |
| Overdrafts included in bank loans and overdrafts falling due within one year | - | (4,202) |
| Total cash and cash equivalents | 7,049 | 17,937 |

## 3. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1.8.21 | Cash flow | At 31.7.22 |
|---|---|---|---|
| | £ | £ | £ |
| **Net cash** | | | |
| Cash at bank and in hand | 22,139 | (15,090) | 7,049 |
| Bank overdraft | (4,202) | 4,202 | - |
| | 17,937 | (10,888) | 7,049 |
| **Total** | 17,937 | (10,888) | 7,049 |

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Stocks**
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**
The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. DONATIONS AND LEGACIES

| | 31.7.22 | 31.7.21 |
|---|---|---|
| | £ | £ |
| Gifts | 7,143 | 99 |
| Donations | 137,886 | 176,994 |
| | 145,029 | 177,093 |


continued...

## 3. INVESTMENT INCOME

| | 31.7.22 | 31.7.21 |
|---|---|---|
| | £ | £ |
| Deposit account interest | 1 | - |

## 4. SUPPORT COSTS

| | Management | Finance | Governance costs | Totals |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Other resources expended | 5,579 | 343 | 600 | 6,522 |

## 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2022 nor for the year ended 31 July 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2022 nor for the year ended 31 July 2021.

## 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund | Restricted funds | Total funds |
|---|---|---|---|
| | £ | £ | £ |
| **INCOME AND ENDOWMENTS FROM** | | | |
| Donations and legacies | 4,093 | 173,000 | 177,093 |
| **EXPENDITURE ON** | | | |
| Other | 195,555 | 146,967 | 342,522 |
| **NET INCOME/(EXPENDITURE)** | (191,462) | 26,033 | (165,429) |
| **RECONCILIATION OF FUNDS** | | | |
| **Total funds brought forward** | 187,258 | (145) | 187,113 |
| **TOTAL FUNDS CARRIED FORWARD** | (4,204) | 25,888 | 21,684 |



continued...

## 7. STOCKS

| | 31.7.22 | 31.7.21 |
|---|---|---|
| | £ | £ |
| Donated goods | - | 12,000 |

## 8. CASH IN HAND

| | General fund | Restricted | 31.7.22 Total funds | 31.7.21 Total funds |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Cash in hand | 50 | - | 50 | 50 |
| Bank account no. 1 | - | - | - | 4,459 |
| Bank account no. 2 | 1,029 | 5,970 | 6,999 | 17,630 |
| Total | 1,079 | 5,970 | 7,049 | 22,139 |

## 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.7.22 | 31.7.21 |
|---|---|---|
| | £ | £ |
| Bank loans and overdrafts (see note 11) | - | 4,202 |
| Trade creditors | 1 | 1 |
| Other creditors | 3,600 | 7,852 |
| Accrued expenses | 550 | 400 |
| | 4,151 | 12,455 |

## 10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 31.7.22 | 31.7.21 |
|---|---|---|
| | £ | £ |
| Other creditors | 4,252 | - |

## 11. LOANS

An analysis of the maturity of loans is given below:

| | 31.7.22 | 31.7.21 |
|---|---|---|
| | £ | £ |
| Amounts falling due within one year on demand: | | |
| Bank overdrafts | - | 4,202 |



continued...

## 12. MOVEMENT IN FUNDS

| | At 1.8.21 £ | Net movement in funds £ | Transfers between funds £ | At 31.7.22 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | (4,204) | 622 | (4,202) | (7,784) |
| **Restricted funds** | | | | |
| Restricted | 13,888 | (11,660) | 4,202 | 6,430 |
| Goods | 12,000 | (12,000) | - | - |
| | 25,888 | (23,660) | 4,202 | 6,430 |
| **TOTAL FUNDS** | 21,684 | (23,038) | - | (1,354) |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 7,144 | (6,522) | 622 |
| **Restricted funds** | | | |
| Restricted | 137,886 | (149,546) | (11,660) |
| Goods | - | (12,000) | (12,000) |
| | 137,886 | (161,546) | (23,660) |
| **TOTAL FUNDS** | 145,030 | (168,068) | (23,038) |

**Comparatives for movement in funds**

| | At 1.8.20 £ | Net movement in funds £ | At 31.7.21 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 187,258 | (191,462) | (4,204) |
| **Restricted funds** | | | |
| Restricted | (145) | 14,033 | 13,888 |
| Goods | - | 12,000 | 12,000 |
| | (145) | 26,033 | 25,888 |
| **TOTAL FUNDS** | 187,113 | (165,429) | 21,684 |



continued...

**12. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 4,093 | (195,555) | (191,462) |
| **Restricted funds** | | | |
| Restricted | 161,000 | (146,967) | 14,033 |
| Goods | 12,000 | - | 12,000 |
| | 173,000 | (146,967) | 26,033 |
| **TOTAL FUNDS** | 177,093 | (342,522) | (165,429) |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.8.20 £ | Net movement in funds £ | Transfers between funds £ | At 31.7.22 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | 187,258 | (190,840) | (4,202) | (7,784) |
| **Restricted funds** | | | | |
| Restricted | (145) | 2,373 | 4,202 | 6,430 |
| **TOTAL FUNDS** | 187,113 | (188,467) | - | (1,354) |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 11,237 | (202,077) | (190,840) |
| **Restricted funds** | | | |
| Restricted | 298,886 | (296,513) | 2,373 |
| Goods | 12,000 | (12,000) | - |
| | 310,886 | (308,513) | 2,373 |
| **TOTAL FUNDS** | 322,123 | (510,590) | (188,467) |



continued...

## 13. RELATED PARTY DISCLOSURES

During the period the charity owed £4252 to 2 trustees who funded expenses on behalf of the charity from their own resources.

Practical Tools Initiative Limited

Detailed Statement of Financial Activities
for the Year Ended 31 July 2022

| | 31.7.22<br>£ | 31.7.21<br>£ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations and legacies** | | |
| Gifts | 7,143 | 99 |
| Donations | 137,886 | 176,994 |
| | 145,029 | 177,093 |
| **Investment income** | | |
| Deposit account interest | 1 | - |
| **Total incoming resources** | 145,030 | 177,093 |
| **EXPENDITURE** | | |
| **Other** | | |
| Project costs | 144,116 | 115,505 |
| Training & facilitation | 4,500 | 23,311 |
| Programme management | 12,930 | 855 |
| | 161,546 | 139,671 |
| **Support costs** | | |
| **Management** | | |
| Rent & storage | 4,215 | - |
| Marketing & publicity | 700 | - |
| Distribution & transportation | - | 201,280 |
| Accessories | 664 | - |
| | 5,579 | 201,280 |
| **Finance** | | |
| Sundries | 325 | 950 |
| Bank charges | 18 | - |
| | 343 | 950 |
| **Governance costs** | | |
| Accountancy and legal fees | 600 | 621 |
| Total resources expended | 168,068 | 342,522 |
| **Net expenditure** | (23,038) | (165,429) |

**PRACTICAL TOOLS INITIATIVE LIMITED**

England & Wales - Charity number 1152292

# Accounts

**REGISTERED COMPANY NUMBER: 08249953 (England and Wales)**
**REGISTERED CHARITY NUMBER: 1152292**

# Report of the Trustees and

# Unaudited Financial Statements for the Year Ended 31 July 2021

# for

# Practical Tools Initiative Limited

Harvine Consultants Ltd
Square Root Business Centre
102 - 116 Windmill Road
Croydon
Surrey
CR0 2XQ

Practical Tools Initiative Limited

Contents of the Financial Statements
for the Year Ended 31 July 2021


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Report of the Trustees
for the Year Ended 31 July 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2021. The trustees have adopted the provisions of 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 2019).

## STRATEGIC REPORT

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## REFERENCE AND ADMINISTRATIVE DETAILS

### Registered Company number

08249953 (England and Wales)

### Registered Charity number

1152292

### Registered office

18 Russell Place
Fareham
Hampshire
PO16 7FH

### Trustees

Mr J Fallah-william International Development
Mr M B Ephraim Company Secretary
Ms A B James Health and Social Care
Mr I Sesay Chair

### Company Secretary

Mr M B Ephraim

### Independent Examiner

Harold Adjei
FCCA
Harvine Consultants Ltd
Square Root Business Centre
102 - 116 Windmill Road
Croydon
Surrey
CR0 2XQ

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 12 October 2021 and signed on the board's behalf by:

Bockarie Musa
Bockarie Musa (Oct 12, 2021 14:39 GMT+1)

Mr M B Ephraim - Trustee

Independent Examiner's Report to the Trustees of
Practical Tools Initiative Limited

**Independent examiner's report to the trustees of Practical Tools Initiative Limited ('the Company')**
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2021.

**Responsibilities and basis of report**
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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**
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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)).

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.

Harvine Consultants
Harvine Consultants (Oct 12, 2021 14:46 GMT+1)

Harold Adjei
FCCA
Harvine Consultants Ltd
Square Root Business Centre
102 - 116 Windmill Road
Croydon
Surrey
CR0 2XQ

12 October 2021

Statement of Financial Activities
for the Year Ended 31 July 2021

| | Notes | Unrestricted fund £ | Restricted funds £ | 31.7.21 Total funds £ | 31.7.20 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | 2 | 4,093 | 173,000 | 177,093 | 293,972 |
| **EXPENDITURE ON** | | | | | |
| Raising funds | 3 | - | - | - | 23,000 |
| Other | | 195,555 | 146,967 | 342,522 | 107,456 |
| **Total** | | 195,555 | 146,967 | 342,522 | 130,456 |
| **NET INCOME/(EXPENDITURE)** | | (191,462) | 26,033 | (165,429) | 163,516 |
| **RECONCILIATION OF FUNDS** | | | | | |
| **Total funds brought forward** | | 187,258 | (145) | 187,113 | 23,597 |
| **TOTAL FUNDS CARRIED FORWARD** | | (4,204) | 25,888 | 21,684 | 187,113 |

The notes form part of these financial statements

Balance Sheet
31 July 2021

| | Notes | Unrestricted fund £ | Restricted funds £ | 31.7.21 Total funds £ | 31.7.20 Total funds £ |
|---|---|---|---|---|---|
| **CURRENT ASSETS** | | | | | |
| Stocks | 7 | - | 12,000 | 12,000 | 195,000 |
| Cash at bank and in hand | 8 | 4,509 | 17,630 | 22,139 | 570 |
| | | 4,509 | 29,630 | 34,139 | 195,570 |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 9 | (8,713) | (3,742) | (12,455) | (8,457) |
| **NET CURRENT ASSETS/(LIABILITIES)** | | (4,204) | 25,888 | 21,684 | 187,113 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | (4,204) | 25,888 | 21,684 | 187,113 |
| **NET ASSETS** | | (4,204) | 25,888 | 21,684 | 187,113 |
| **FUNDS** | 11 | | | | |
| Unrestricted funds | | | | (4,204) | 187,258 |
| Restricted funds | | | | 25,888 | (145) |
| **TOTAL FUNDS** | | | | 21,684 | 187,113 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 12 October 2021 and were signed on its behalf by:

Bockarie Musa
Bockarie Musa (Oct 12, 2021 14:39 GMT+1)

Mr M B Ephraim - Trustee

The notes form part of these financial statements

Cash Flow Statement
for the Year Ended 31 July 2021

| | Notes | 31.7.21<br>£ | 31.7.20<br>£ |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Cash generated from operations | 1 | 17,512 | (532) |
| Net cash provided by/(used in) operating activities | | 17,512 | (532) |
| **Change in cash and cash equivalents in the reporting period** | | 17,512 | (532) |
| **Cash and cash equivalents at the beginning of the reporting period** | 2 | 425 | 957 |
| **Cash and cash equivalents at the end of the reporting period** | 2 | 17,937 | 425 |

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 July 2021

## 1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 31.7.21<br>£ | 31.7.20<br>£ |
|---|---|---|
| **Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)** | (165,429) | 163,516 |
| **Adjustments for:** | | |
| Decrease/(increase) in stocks | 183,000 | (172,000) |
| (Decrease)/increase in creditors | (59) | 7,952 |
| **Net cash provided by/(used in) operations** | 17,512 | (532) |

## 2. ANALYSIS OF CASH AND CASH EQUIVALENTS

| | 31.7.21<br>£ | 31.7.20<br>£ |
|---|---|---|
| Cash in hand | 50 | 50 |
| Notice deposits (less than 3 months) | 22,089 | 520 |
| Overdrafts included in bank loans and overdrafts falling due within one year | (4,202) | (145) |
| Total cash and cash equivalents | 17,937 | 425 |

## 3. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1.8.20<br>£ | Cash flow<br>£ | At 31.7.21<br>£ |
|---|---|---|---|
| **Net cash** | | | |
| Cash at bank and in hand | 570 | 21,569 | 22,139 |
| Bank overdraft | (145) | (4,057) | (4,202) |
| | 425 | 17,512 | 17,937 |
| **Total** | 425 | 17,512 | 17,937 |

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 July 2021

## 1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Stocks**
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**
The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. DONATIONS AND LEGACIES

| | 31.7.21 | 31.7.20 |
|---|---|---|
| | £ | £ |
| Gifts | 99 | (1) |
| Donations | 176,994 | 293,973 |
| | 177,093 | 293,972 |


continued...

## 3. RAISING FUNDS

**Other trading activities**

| | 31.7.21 | 31.7.20 |
|---|---|---|
| | £ | £ |
| Support costs | - | 23,000 |

## 4. SUPPORT COSTS

| | Management | Finance | Governance costs | Totals |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Other resources expended | 201,280 | 950 | 621 | 202,851 |

## 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2021 nor for the year ended 31 July 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2021 nor for the year ended 31 July 2020.

## 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund | Restricted funds | Total funds |
|---|---|---|---|
| | £ | £ | £ |
| **INCOME AND ENDOWMENTS FROM** | | | |
| Donations and legacies | 287,122 | 6,850 | 293,972 |
| **EXPENDITURE ON** | | | |
| Raising funds | - | 23,000 | 23,000 |
| Other | 100,461 | 6,995 | 107,456 |
| **Total** | 100,461 | 29,995 | 130,456 |
| **NET INCOME/(EXPENDITURE)** | 186,661 | (23,145) | 163,516 |
| **RECONCILIATION OF FUNDS** | | | |
| **Total funds brought forward** | 597 | 23,000 | 23,597 |
| **TOTAL FUNDS CARRIED FORWARD** | 187,258 | (145) | 187,113 |



continued...

## 7. STOCKS

| | 31.7.21 | 31.7.20 |
|---|---|---|
| | £ | £ |
| Donated goods | 12,000 | 195,000 |

## 8. CASH IN HAND

| | General fund | Restricted | 31.7.21 Total funds | 31.7.20 Total funds |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Cash in hand | 50 | - | 50 | 50 |
| Bank account no. 1 | 4,459 | - | 4,459 | 520 |
| Bank account no. 2 | - | 17,630 | 17,630 | - |
| Total | 4,509 | 17,630 | 22,139 | 570 |

## 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.7.21 | 31.7.20 |
|---|---|---|
| | £ | £ |
| Bank loans and overdrafts (see note 10) | 4,202 | 145 |
| Trade creditors | 1 | - |
| Other creditors | 7,852 | 7,852 |
| Accrued expenses | 400 | 460 |
| | 12,455 | 8,457 |

## 10. LOANS

An analysis of the maturity of loans is given below:

| | 31.7.21 | 31.7.20 |
|---|---|---|
| | £ | £ |
| Amounts falling due within one year on demand: | | |
| Bank overdrafts | 4,202 | 145 |

## 11. MOVEMENT IN FUNDS

| | At 1.8.20 | Net movement in funds | At 31.7.21 |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| General fund | 187,258 | (191,462) | (4,204) |
| **Restricted funds** | | | |
| Restricted | (145) | 14,033 | 13,888 |
| Goods | - | 12,000 | 12,000 |
| | (145) | 26,033 | 25,888 |
| **TOTAL FUNDS** | 187,113 | (165,429) | 21,684 |



continued...

## 11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 4,093 | (195,555) | (191,462) |
| **Restricted funds** | | | |
| Restricted | 161,000 | (146,967) | 14,033 |
| Goods | 12,000 | - | 12,000 |
| | 173,000 | (146,967) | 26,033 |
| **TOTAL FUNDS** | 177,093 | (342,522) | (165,429) |

**Comparatives for movement in funds**

| | At 1.8.19 £ | Net movement in funds £ | At 31.7.20 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 597 | 186,661 | 187,258 |
| **Restricted funds** | | | |
| Restricted | - | (145) | (145) |
| Goods | 23,000 | (23,000) | - |
| | 23,000 | (23,145) | (145) |
| **TOTAL FUNDS** | 23,597 | 163,516 | 187,113 |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 287,122 | (100,461) | 186,661 |
| **Restricted funds** | | | |
| Restricted | 6,850 | (6,995) | (145) |
| Goods | - | (23,000) | (23,000) |
| | 6,850 | (29,995) | (23,145) |
| **TOTAL FUNDS** | 293,972 | (130,456) | 163,516 |



continued...

## 11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.8.19 £ | Net movement in funds £ | At 31.7.21 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 597 | (4,801) | (4,204) |
| **Restricted funds** | | | |
| Restricted | - | 13,888 | 13,888 |
| Goods | 23,000 | (11,000) | 12,000 |
| | 23,000 | 2,888 | 25,888 |
| **TOTAL FUNDS** | 23,597 | (1,913) | 21,684 |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 291,215 | (296,016) | (4,801) |
| **Restricted funds** | | | |
| Restricted | 167,850 | (153,962) | 13,888 |
| Goods | 12,000 | (23,000) | (11,000) |
| | 179,850 | (176,962) | 2,888 |
| **TOTAL FUNDS** | 471,065 | (472,978) | (1,913) |

## 12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2021.

Detailed Statement of Financial Activities
for the Year Ended 31 July 2021

| | 31.7.21<br>£ | 31.7.20<br>£ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations and legacies** | | |
| Gifts | 99 | (1) |
| Donations | 176,994 | 293,973 |
| | 177,093 | 293,972 |
| **Total incoming resources** | 177,093 | 293,972 |
| **EXPENDITURE** | | |
| **Other** | | |
| Project costs | 115,505 | 57,748 |
| Project contractors | - | 4,514 |
| Educational programmes | - | 1,345 |
| Volunteering | - | 2,313 |
| Training & facilitation | 23,311 | 654 |
| Programme management | 855 | 11,001 |
| | 139,671 | 77,575 |
| **Support costs** | | |
| **Management** | | |
| Rent & storage | - | 965 |
| Shipment | - | 3,255 |
| Travels | - | 2,982 |
| Partnership development | - | 350 |
| Marketing & publicity | - | 1,137 |
| Distribution & transportation | 201,280 | 36,147 |
| Customs & clearance | - | 6,190 |
| Accessories | - | 520 |
| Sundries | - | 269 |
| Printing, postage & stationery | - | 133 |
| Telephone | - | 433 |
| | 201,280 | 52,381 |
| **Finance** | | |
| Sundries | 950 | - |
| **Governance costs** | | |
| Accountancy and legal fees | 621 | 500 |
| Total resources expended | 342,522 | 130,456 |
| **Net (expenditure)/income** | (165,429) | 163,516 |