

10 years



**Practical
Tools
Initiative**

A Practical Way of Taking Action

2022–2023

ANNUAL REPORT AND FINANCIAL STATEMENTS



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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 effective 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 sanitation in Sierra Leone are major national issues, causing outbreaks of waterborne disease in both cities and rural communities. More deaths associated 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.

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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 expectation 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 impenlementation 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.

PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES CONT.



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.

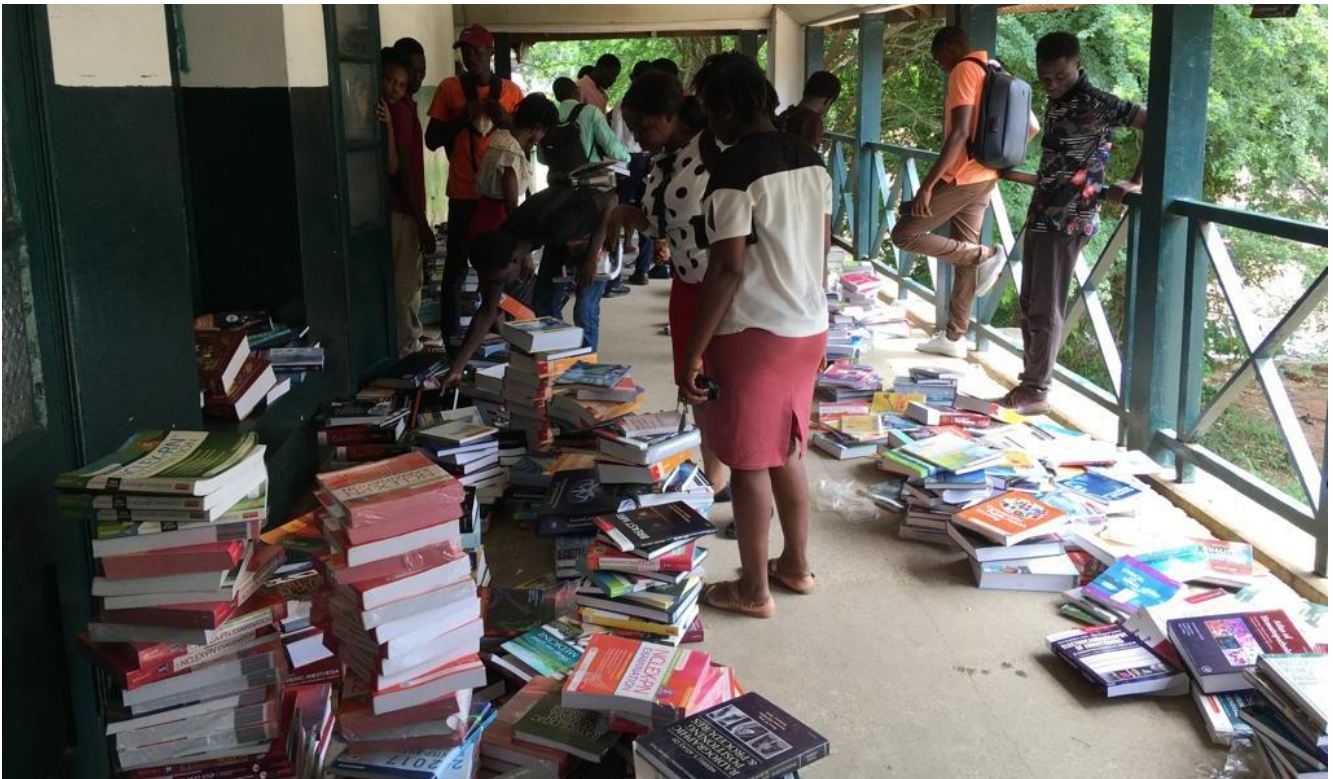


The textbooks we supplied to medical students this year were to be taken home as personal resources to complement the library books we provided. These critical resources will further embed quality teaching and learning into the system, thereby producing highly trained medical practitioners in the country. 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.



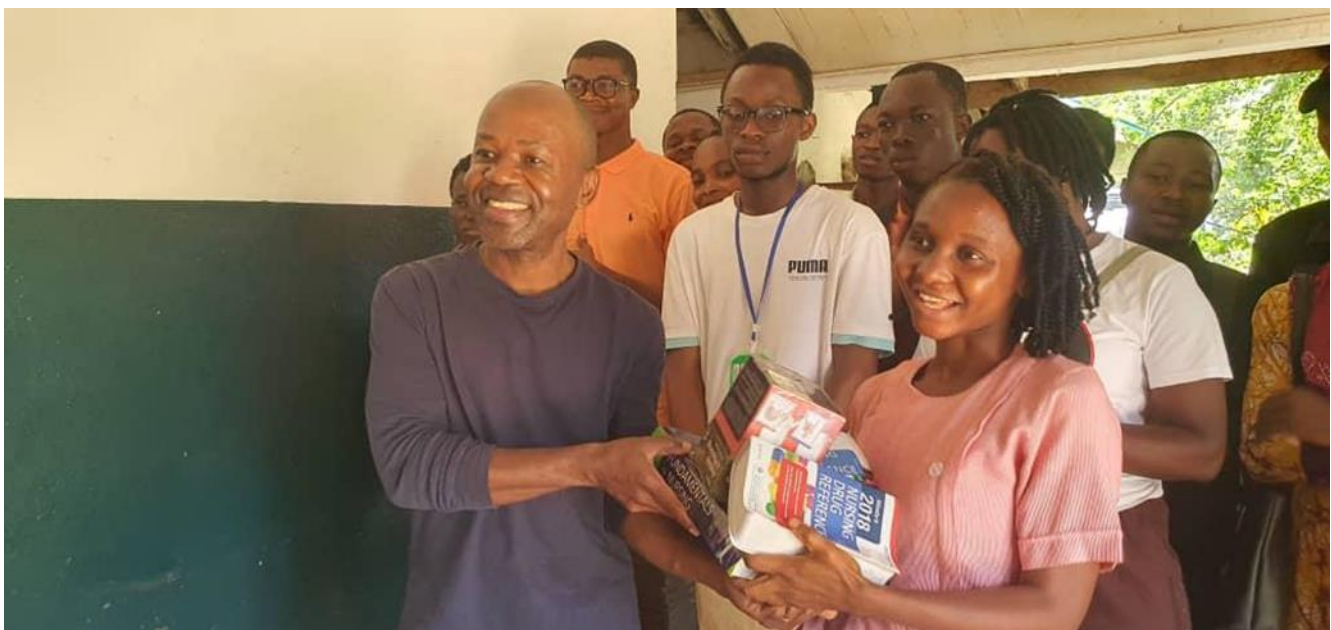
The tail end of a long queue of medical students waiting to receive their personal textbooks.



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

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

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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 ('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		<u>6,303</u>	<u>143,058</u>	<u>149,361</u>	<u>145,030</u>
EXPENDITURE ON					
Charitable activities					
School construction		-	230	230	17,972
Distribution & shipment		215	6,636	6,851	6,715
Other		<u>6,515</u>	<u>137,478</u>	<u>143,993</u>	<u>143,381</u>
Total		<u>6,730</u>	<u>144,344</u>	<u>151,074</u>	<u>168,068</u>
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		<u>(12,711)</u>	<u>9,644</u>	<u>(3,067)</u>	<u>(1,354)</u>

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)		<u>(8,459)</u>	<u>9,644</u>	<u>1,185</u>	<u>2,898</u>
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		<u>(12,711)</u>	<u>9,644</u>	<u>(3,067)</u>	<u>(1,354)</u>
FUNDS	10				
Unrestricted funds				(12,711)	(12,284)
Restricted funds				9,644	10,930
TOTAL FUNDS				<u>(3,067)</u>	<u>(1,354)</u>

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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
	<u> </u>	<u> </u>

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
<u> </u>	<u> </u>

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	<u>7,144</u>	<u>137,886</u>	<u>145,030</u>
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	<u>11,022</u>	<u>157,046</u>	<u>168,068</u>
NET INCOME/(EXPENDITURE)	(3,878)	(19,160)	(23,038)
Transfers between funds	<u>(4,202)</u>	<u>4,202</u>	<u>-</u>
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	<u>(12,284)</u>	<u>10,930</u>	<u>(1,354)</u>

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	<u>50</u>	<u>9,184</u>	<u>9,234</u>	<u>10,520</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

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
	<u>8,049</u>	<u>7,622</u>

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

	31.7.23	31.7.22
	£	£
Other creditors	<u>4,252</u>	<u>4,252</u>

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	<u>3,649</u>	<u>3,471</u>

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
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>(1,354)</u>	<u>(1,713)</u>	<u>(3,067)</u>

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)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>149,361</u>	<u>(151,074)</u>	<u>(1,713)</u>

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)	-	-
	<u>25,888</u>	<u>(19,160)</u>	<u>4,202</u>	<u>10,930</u>
TOTAL FUNDS	<u>21,684</u>	<u>(23,038)</u>	<u>-</u>	<u>(1,354)</u>

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)
	<u>137,886</u>	<u>(157,046)</u>	<u>(19,160)</u>
TOTAL FUNDS	<u>145,030</u>	<u>(168,068)</u>	<u>(23,038)</u>

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)	-	-
	<u>25,888</u>	<u>(20,446)</u>	<u>4,202</u>	<u>9,644</u>
TOTAL FUNDS	<u>21,684</u>	<u>(24,751)</u>	<u>-</u>	<u>(3,067)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

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)
	<u>280,944</u>	<u>(301,390)</u>	<u>(20,446)</u>
TOTAL FUNDS	<u>294,391</u>	<u>(319,142)</u>	<u>(24,751)</u>

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.

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

	31.7.23 £	31.7.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	7,299	7,143
Donations	18,022	-
Donated services and facilities	124,037	137,886
	<hr/>	<hr/>
	149,358	145,029
Investment income		
Deposit account interest	3	1
	<hr/>	<hr/>
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
	<hr/>	<hr/>
	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	-
	<hr/>	<hr/>
	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
	<hr/>	<hr/>
	5,338	4,189
Finance		
Bank charges	23	18
Governance costs		
Accountancy and legal fees	1,015	600
	<hr/>	<hr/>
Total resources expended	151,074	168,068
	<hr/>	<hr/>
Net expenditure	(1,713)	(23,038)
	<hr/>	<hr/>










PTOOLS - ANNUAL ACCOUNTS

Final Audit Report

2023-10-28

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