



2023-2024 Annual Report & Financial Statements



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

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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 18 Russell Place FAREHAM
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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 implementation in targeted communities is changing lives in a far-reaching way than previously 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 wellbeing 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 variable seeds, we are now establishing 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 quarries 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 changing 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 viable seeds, we are now establishing 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 underlines 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 vegetable crops such as chillis, beetroot, 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 processing 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 targeting food insecurity the same way we targeted 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 learners; 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. Some 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 will 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 as 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 quarries 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 their 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 of relative security and assurance of quality education that comes with all support services. Such an intervention was beyond what the parents had imagined 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 school 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 corruption, political incompetence and leadership deficiency in the country.

PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES

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 strengthened 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 challenges 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 address 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 Fareham Hampshire England PO16 7FH
Independent examiner	Harvine Consultants Ltd Square Root Business Centre 102-116 Windmill Road 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

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
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		<u>23,180</u>	<u>157,555</u>	<u>180,735</u>	<u>6,303</u>	<u>143,059</u>	<u>149,362</u>
Expenditure on:							
Charitable activities	6	2,520	164,499	167,019	6,731	144,344	151,075
Total expenditure		<u>2,520</u>	<u>164,499</u>	<u>167,019</u>	<u>6,731</u>	<u>144,344</u>	<u>151,075</u>
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		<u>7,949</u>	<u>2,700</u>	<u>10,649</u>	<u>(12,711)</u>	<u>9,644</u>	<u>(3,067)</u>

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	
		<u>19,401</u>		<u>5,585</u>	
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)
			<u>10,649</u>		<u>(3,067)</u>

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)

PRACTICAL TOOLS INITIATIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

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.

PRACTICAL TOOLS INITIATIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

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.

PRACTICAL TOOLS INITIATIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

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	-	-	-
	<u>17,565</u>	<u>-</u>	<u>17,565</u>	<u>6,300</u>	<u>14,822</u>	<u>21,122</u>

PRACTICAL TOOLS INITIATIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

4 Income from charitable activities

	Agricultural, farming & gardening	Disability & school projects	Education,te aching,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

PRACTICAL TOOLS INITIATIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

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

PRACTICAL TOOLS INITIATIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	15	3
	<u> </u>	<u> </u>

PRACTICAL TOOLS INITIATIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

6 Expenditure on charitable activities

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

PRACTICAL TOOLS INITIATIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

6 Expenditure on charitable activities

(Continued)

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

PRACTICAL TOOLS INITIATIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

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

PRACTICAL TOOLS INITIATIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

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

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

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