



2024-2025 ANNUAL REPORT AND FINANCIAL STATEMENTS

Practical Tools Initiative

Charity Registration Number: 1152292

Company Number: 8249953

Reference Information

Name:	Practical Tools Initiative Limited
Status:	Practical Tools Initiative is a charitable company limited by guarantee. Our governing document is a Memorandum and Articles of Association
Charity Registration Number:	1152292
Company Registration Number:	8249953
Principal Office and Address:	C/O Gateway Church 18 Russell Place FAREHAM
Website:	www.practicaltoolsinitiative.org
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Trustees:	Bockarie Ephraim Musa (Chair) Hawah Gamangah Archilea James
Programme Director:	James Fallah-Williams
Bankers:	Triodos Bank Deanery Road, BRISTOL, BS1 5AS.
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OUR MISSION, VISION & VALUES

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

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

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





CHAIR'S INTRODUCTION

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

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

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

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



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

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

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



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

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

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

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



Peanut butter equipment being offloaded in Sierra Leone.

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

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

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

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

Thank you for all your support.

Bockarie Ephraim Musa
Chair
Practical Tools Initiative



2024–2025 OVERVIEW

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

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



Testing the market with stunning new crops.



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

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

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

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



2025–2026 STRATEGY, PLANS & OBJECTIVES

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

Strategic objectives:

1

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

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

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

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

2

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

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

3

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

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



PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES

Introduction

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

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

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

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

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

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

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

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

James Fallah-Williams

Programme Director, Practical Tools Initiative.



PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES

FOOD SECURITY

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

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

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

The result surpassed our expectations.



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

By introducing this simple trick of plastic mulching to maintain moisture in the soil after watering, we changed the perception of local growers who had relied on imported chillis and other vegetables in the dry season. What this means is that destitute rural



farmers can now have the seeds and the support they need to cultivate food crops all year round, thereby increasing their household income in a way that guarantees sustainability.

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



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

Left: *Black Mountain tomatoes*



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

A Case Study

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

We introduced new crops of sweet potatoes and a variety of peanuts. Local potatoes don't do well in the dry season, and we could not get hold of a local variety that could withstand the dry climatic conditions. So, during a general project visit to Sierra Leone, we purchased sweet potatoes and raw peanuts from a UK supermarket and put them



in our luggage to try growing them on our communal farm. Surprisingly, both the sweet potatoes and peanuts did very well. The supermarket potatoes did far better than the local varieties.

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

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



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

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

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



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



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

We secured high yielding peanut seeds and distributed them to women-led farming household across three chiefdoms, targeting extremely challenging communities of people with disabilities who are also isolated by very poor road networks. Some of these places are inaccessible by vehicles during the rainy season, so we use motorbikes to transport peanut and

other crop seeds to farmers. We organised working groups, and provided substantial support of seed and food for work.



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



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



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

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

1) Providing extremely

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

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

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

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

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



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



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





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

Growing New Fruits in Sierra Leone

Dragon Fruits

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



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





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

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

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

Pineapples



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

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



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

income stream.

Rice Growing



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





Processing rice seeds for distribution to farmers.

The Establishment of Peanut Butter Processing Plant.



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



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

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

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



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

There were also two sets of all other equipment, including peanut grinding machines, and tub-filling machines:

The tub-filling machines are the final equipment along the production line. They allow us to meet production level and quality of the finished product, especially as we have engaged many farmers to grow peanuts which we will buy from them.

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



PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES

EDUCATION

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



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

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



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

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



Distributing shoes to teachers and medical practitioners in Sierra Leone.





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





PROGRAMME DIRECTOR'S REPORT & REVIEW OF ACTIVITIES

DISABILITY SUPPORT

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

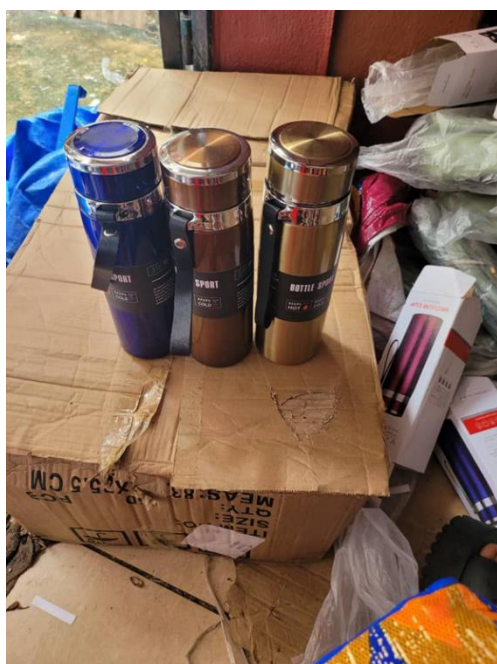
resources that were provided for them. For example, those women with skills in tailoring who received seed support and complete tailoring tools. This was life-changing for them. Also, people with albinism, receiving start-up tools in plumbing. For those with business skills, they transformed the seed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

Case Study



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

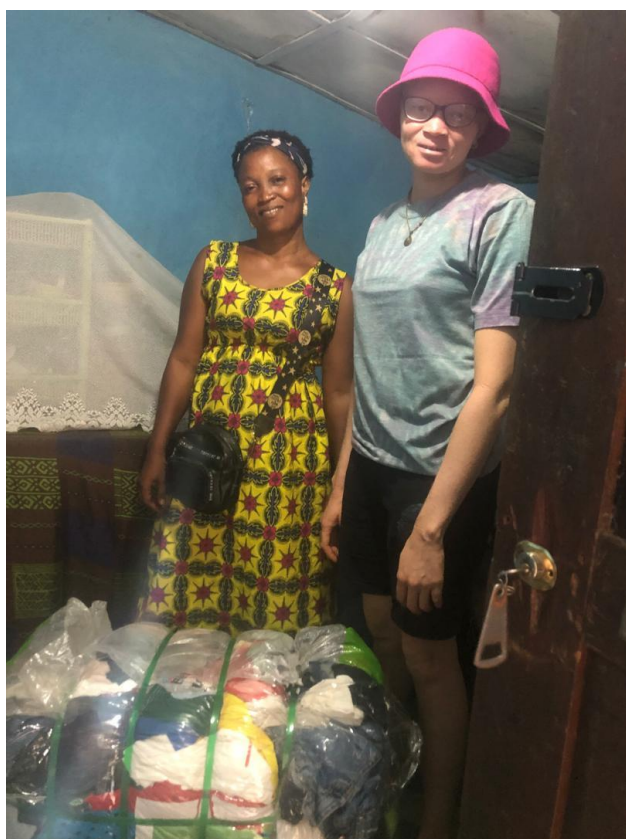
completed her training as a tailor. Instead, she relied on street begging to make ends meet. Now she is financially independent, providing for herself.



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

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

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



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

support to ensure that the parents had the maximum benefit of sustainability.

The impact was very clear.

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

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

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



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

The intervention is also bringing people together in sports.

GOVERNANCE

Status and objects

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

Governing body and structure

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

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

Decision-making

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

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

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

GOVERNANCE CONT.

Trustees

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

Risk management

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

Reserves

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

Investments

We are not currently undertaking any investment activities.

Income & fundraising

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

Charitable expenditure

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

GOVERNANCE CONT.

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

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

Thank You

PRACTICAL TOOLS INITIATIVE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

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

PRACTICAL TOOLS INITIATIVE LIMITED

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PRACTICAL TOOLS INITIATIVE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 JULY 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

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

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

Public benefit

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

Financial review

Reserves policy

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

Structure, governance and management

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

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

Bockarie Ephraim

James Fallah-Williams

James Archielia Barbara

Hawah Gamanga

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

PRACTICAL TOOLS INITIATIVE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

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

Bockarie Musa

[Bockarie Musa \(Sep 18, 2025 09:32:21 GMT+1\)](#)

Bockarie Ephraim

Trustee

15 September 2025

PRACTICAL TOOLS INITIATIVE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2025

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

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PRACTICAL TOOLS INITIATIVE LIMITED

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

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Harvine Consultants

[Harvine Consultants \(Sep 18, 2025 12:22:01 GMT+1\)](#)

Harvine Consultants Ltd

15 September 2025

PRACTICAL TOOLS INITIATIVE LIMITED

BALANCE SHEET

AS AT 31 JULY 2025

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

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

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

Bockarie Musa

[Bockarie Musa \(Sep 18, 2025 09:32:21 GMT+1\)](#)

Bockarie Ephraim

Trustee

Company registration number 08249953 (England and Wales)

PRACTICAL TOOLS INITIATIVE LIMITED

BALANCE SHEET (CONTINUED)

AS AT 31 JULY 2025

1 Income from charitable activities

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

PRACTICAL TOOLS INITIATIVE LIMITED

BALANCE SHEET (CONTINUED)

AS AT 31 JULY 2025

1 Income from charitable activities

(Continued)

Previous year:

Agricultural, farming & gardening	Disability & school projects	Education,te aching,self- reliance training	Health, water & sanitation projects	Food security & shipment	Volunteering , rent, storage & utilities	Loans received	Total
2024 £	2024 £	2024 £	2024 £	2024 £	2024 £	2024 £	2024 £
61,050	12,000	4,150	48,105	34,750	900	1,000	161,955
-	-	-	-	1,200	-	-	1,200
61,050	12,000	4,150	48,105	35,950	900	1,000	163,155

Analysis by fund

Unrestricted funds

Restricted funds

4,600	-	-	-	-	-	1,000	5,600
56,450	12,000	4,150	48,105	35,950	900	-	157,555
61,050	12,000	4,150	48,105	35,950	900	1,000	163,155

PRACTICAL TOOLS INITIATIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

2 Accounting policies

Charity information

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

2.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

2.2 Going concern

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

2.3 Charitable funds

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

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

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

2.4 Income

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

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

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

PRACTICAL TOOLS INITIATIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

2 Accounting policies

(Continued)

2.5 Expenditure

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

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

2.6 Stocks

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

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

2.7 Cash and cash equivalents

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

Basic financial assets

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

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

PRACTICAL TOOLS INITIATIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

3 Expenditure on charitable activities

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

PRACTICAL TOOLS INITIATIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

3 Expenditure on charitable activities

(Continued)

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

PRACTICAL TOOLS INITIATIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

4 Critical accounting estimates and judgements

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

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

5 Income from donations and legacies

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

6 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	<u>-</u>	<u>-</u>

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

7 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>15</u>	<u>15</u>

PRACTICAL TOOLS INITIATIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

8 Expenditure on raising funds

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

9 Stocks

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

10 Net movement in funds

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

11 Trustees

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

12 Restricted funds

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

	At 1 August 2024 £	Incoming resources £	Resources expended £	At 31 July 2025 £
	2,700	97,728	(97,542)	2,886
Previous year:	At 1 August 2023 £	Incoming resources £	Resources expended £	At 31 July 2024 £
	9,644	157,555	(164,499)	2,700
	9,644	157,555	164,499	2,700

13 Taxation

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

PRACTICAL TOOLS INITIATIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	7,852	7,852
Accruals and deferred income	1,000	900
	<u>8,852</u>	<u>8,752</u>

15 Unrestricted funds

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

	At 1 August 2024 £	Incoming resources £	Resources expended £	At 31 July 2025 £
General funds	<u>7,949</u>	<u>80,091</u>	<u>(35,155)</u>	<u>52,885</u>
Previous year:	At 1 August 2023 £	Incoming resources £	Resources expended £	At 31 July 2024 £
General funds	<u>(12,711)</u>	<u>23,180</u>	<u>(2,520)</u>	<u>7,949</u>

16 Related party transactions

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