

TOOLS FOR SELF RELIANCE

England & Wales · Charity number 280437

Details

Other names TOOLS FOR SELF RELIANCE LTD, T F S R

Status Registered

Legal form Charitable company

Company number [01487630](#)

Registered 1980-10-10

Register [View on the Charity Commission register](#)

Contact

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Website www.tfsr.org

Activities

Objects: 3 THE OBJECTS FOR WHICH THE COMPANY IS ESTABLISHED ARE: 3.1 THE RELIEF OF POVERTY AMONGST THE PEOPLE IN THE DEVELOPING AREAS IN THE WORLD BY THE PROVISION OF HAND AND OTHER TOOLS AND EQUIPMENT, TOGETHER WITH TRAINING IN THEIR USE, BUSINESS SKILLS AND LIVELIHOOD SKILLS. 3.2 THE COMPANY SHALL HAVE POWER TO DO ANYTHING WHICH IS CALCULATED TO FURTHER ITS OBJECTIVES OR IS CONDUCIVE OR INCIDENTAL TO DOING SO. IN PARTICULAR THE COMPANY HAS THE POWER: 3.2.1 TO ORGANISE THE COLLECTION OF HAND AND OTHER TOOLS AND EQUIPMENT (WHETHER IN THE UNITED KINGDOM OR ELSEWHERE); 3.2.2 TO ORGANISE THE CLEANING, SORTING AND RENOVATION OF SUCH TOOLS AND EQUIPMENT BY VOLUNTEERS; 3.2.3 TO DISPATCH SUCH TOOLS AND EQUIPMENT TO CO-OPERATIVE AND COMMUNAL PROJECTS IN AFRICA AND OTHER UNDER DEVELOPED PARTS OF THE WORLD; 3.2.4 TO RAISE FUNDS. IN DOING SO THE COMPANY MUST NOT UNDERTAKE ANY TAXABLE PERMANENT TRADING ACTIVITY AND MUST COMPLY WITH ANY RELEVANT STATUTORY REGULATIONS; 3.2.5 TO BUY, TAKE ON LEASE OR IN EXCHANGE, HIRE OR OTHERWISE ACQUIRE ANY PROPERTY AND TO MAINTAIN AND EQUIP IT FOR USE; 3.2.6 TO SELL, LEASE OR OTHERWISE DISPOSE OF ALL OR ANY PART OF THE PROPERTY BELONGING TO THE COMPANY. IN EXERCISING THIS POWER THE COMPANY MUST COMPLY AS APPROPRIATE WITH SECTIONS 117 AND 122 OF THE CHARITIES ACT 2011; 3.2.7 TO BORROW MONEY AND TO CHARGE THE WHOLE OR ANY PART OF THE PROPERTY BELONGING TO THE COMPANY AS SECURITY FOR REPAYMENT OF THE MONEY BORROWED OR AS SECURITY FOR A GRANT OR THE DISCHARGE OF AN OBLIGATION. THE COMPANY MUST APPLY AS APPROPRIATE WITH SECTIONS 124-126 OF THE CHARITIES ACT IF IT WISHES TO MORTGAGE LAND; 3.2.8 TO CO-OPERATE WITH OTHER CHARITIES, VOLUNTARY BODIES AND STATUTORY AUTHORITIES AND TO EXCHANGE INFORMATION AND ADVICE WITH THEM; 3.2.9 TO ESTABLISH OR SUPPORT ANY CHARITABLE TRUSTS, ASSOCIATIONS OR INSTITUTIONS FORMED FOR ANY OF THE CHARITABLE PURPOSES INCLUDED IN THE OBJECTS; 3.2.10 TO ACQUIRE, MERGE WITH OR TO ENTER INTO ANY PARTNERSHIP OR JOINT VENTURE ARRANGEMENT WITH ANY OTHER CHARITY; 3.2.11 TO LEND AND ADVANCE MONEY OR GIVE CREDIT ON SUCH TERMS AS MAY BE CONSIDERED EXPEDIENT FOR THE AFORESAID PURPOSES; 3.2.12 TO SET ASIDE INCOME AS A RESERVE AGAINST FUTURE EXPENDITURE BUT ONLY IN ACCORDANCE WITH A WRITTEN POLICY ABOUT RESERVES; 3.2.13 TO APPLY FOR AND OBTAIN ANY LEGISLATIVE, MUNICIPAL OR OTHER ACTS OR AUTHORISATIONS FOR THE PURPOSE OF ENABLING THE COMPANY TO CARRY ANY OF ITS OBJECTS INTO EFFECT OR FOR EFFECTING ANY MODIFICATIONS OF THE COMPANY'S CONSTITUTION, OR FOR ANY OTHER PURPOSE WHICH MAY BE CONSIDERED EXPEDIENT, AND TO OPPOSE ANY PROCEEDINGS OR ACTIONS WHICH MAY BE CONSIDERED CALCULATED DIRECTLY OR INDIRECTLY TO PREJUDICE THE COMPANY'S INTERESTS; 3.2.14 TO PROCURE THE REGISTRATION OR INCORPORATION OF THE COMPANY IN OR UNDER THE LAWS OF ANY PLACE OUTSIDE ENGLAND, AND TO PROCURE ANY ACT OF PARLIAMENT, PROVISIONAL ORDER, ENACTMENT, DECREE OR OTHER LEGISLATIVE OR EXECUTIVE ACT OF ANY GOVERNMENT, STATE, COLONY, PROVINCE, DOMINION, SOVEREIGN OR AUTHORITY SUPREME, MUNICIPAL, LOCAL OR OTHERWISE FOR THE PURPOSE OF ENABLING THE COMPANY TO CARRY ANY OF ITS OBJECTS INTO EFFECT; 3.2.15 TO EMPLOY AND REMUNERATE SUCH STAFF AS ARE NECESSARY FOR CARRYING OUT THE WORK OF THE COMPANY. THE COMPANY MAY EMPLOY OR REMUNERATE A DIRECTOR ONLY TO THE EXTENT THAT IT IS PERMITTED TO DO SO BY ARTICLE 16.4 AND PROVIDE THAT IT COMPLIES WITH THE CONDITIONS IN THAT ARTICLE; 3.2.16 TO: (A) DEPOSIT OR INVEST FUNDS; (B) EMPLOY A PROFESSIONAL FUND MANAGER; AND (C) ARRANGE FOR THE INVESTMENTS OR OTHER PROPERTY OF THE COMPANY TO BE HELD IN THE NAME OF A NOMINEE (D) IN THE SAME MANNER AND SUBJECT TO THE SAME CONDITIONS AS THE TRUSTEES OF A TRUST ARE PERMITTED TO DO BY THE TRUSTEE ACT 2000; 3.2.17 TO PROVIDE INDEMNITY INSURANCE FOR THE DIRECTORS IN

ACCORDANCE WITH, AND SUBJECT TO THE CONDITIONS IN, SECTION 189 OF THE CHARITIES ACT 2011; AND 3.2.18 TO PAY ALL EXPENSES OF AND INCIDENTAL TO THE INCORPORATION AND ESTABLISHMENT OF THE COMPANY. 3.3 THE OBJECTS OF THE COMPANY SHALL NOT EXTEND TO THE REGULATION OF RELATIONS BETWEEN WORKERS AND EMPLOYERS OR ORGANISATION OF WORKERS AND ORGANISATIONS OF EMPLOYERS. 3.4 PROVIDED ALSO THAT IN CASE THE COMPANY SHALL TAKE OR HOLD ANY PROPERTY SUBJECT TO THE JURISDICTION OF THE CHARITY COMMISSIONERS FOR ENGLAND AND WALES THE COMPANY SHALL NOT SELL, MORTGAGE, CHARGE OR LEASE THE SAME WITHOUT SUCH AUTHORITY, APPROVAL OR CONSENT AS MAY BE REQUIRED BY LAW, AND AS REGARDS ANY SUCH PROPERTY THE DIRECTORS OR OTHER THE MANAGERS OR TRUSTEES OF THE COMPANY SHALL BE CHARGEABLE FOR SUCH PROPERTY AS MAY COME INTO THEIR HANDS, AND SHALL BE ANSWERABLE AND ACCOUNTABLE FOR THEIR OWN ACTS, RECEIPTS, NEGLECTS AND DEFAULTS AND FOR THE DUE ADMINISTRATION OF SUCH PROPERTY IN THE SAME MANNER AND TO THE SAME EXTENT AS THEY WOULD HAVE BEEN ANSWERABLE AND ACCOUNTABLE AS SUCH DIRECTORS OR OTHER MANAGERS OR TRUSTEES IF NO INCORPORATION HAD BEEN EFFECTED, AND THE INCORPORATION OF THE COMPANY SHALL NOT DIMINISH OR IMPAIR ANY CONTROL OR AUTHORITY EXERCISABLE BY THE CHANCERY DIVISION OF THE HIGH COURT OF JUSTICE, THE CHARITY COMMISSIONERS OVER SUCH DIRECTORS OR OTHER MANAGERS OR TRUSTEES, BUT AS REGARDS ANY SUCH PROPERTY THEY SHALL BE SUBJECT TO SUCH CONTROL OR AUTHORITY AS IF THE COMPANY WERE NOT INCORPORATED. IN CASE THE COMPANY SHALL TAKE OR HOLD ANY PROPERTY WHICH MAY BE SUBJECT TO ANY TRUSTS THE COMPANY SHALL ONLY DEAL WITH THE SAME IN SUCH MANNER AS ALLOWED BY LAW HAVING REGARD TO SUCH TRUSTS.

Activities: Our overall mission is to supports people to gain the skills and knowledge they need to build resilient livelihoods and thriving communities. We work with and through partner organisations to deliver training and to equip graduates for work. In the UK we have a network of over 350 UK volunteers who contribute by collecting and refurbishing donated tools and by fundraising to support our work.

Classification

- **How:** Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** OVERSEAS
- Ghana
- Malawi
- Sierra Leone
- Uganda
- Zambia
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£698,770	£767,421	£1,260,153	10
2023-12-31	£758,796	£802,492	£878,804	11
2022-12-31	£778,872	£916,132	£922,500	11
2021-12-31	£764,313	£712,334	£1,059,760	10
2020-12-31	£680,260	£632,643	£952,781	10

Trustees

Name	Role	Appointed
David Fletcher	Chair	2023-10-21
Bram Miller		2025-12-12
Jacqui Scott		2018-09-22
Linda Hansford		2018-09-22
Samantha Rider		2024-10-27
Sarah Dickins		2022-10-15

TOOLS FOR SELF RELIANCE

England & Wales - Charity number 280437

Accounts



TOOLS FOR SELF RELIANCE

Practical help for practical people



**Report of the Directors and Financial Statements
For the year ended 31st December 2024**

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Company Information	
Directors	Ms Linda Hansford – Chair and Treasurer Ms Jacqui Scott Ms Caroline Pinder Ms Sarah Dickins Mr David Fletcher Ms Samantha Rider Elected (27 th September 2024) Dr Kathy Higgins Resigned (27 th September 2024)
Chief Executive Officer	Ms S L Ingleby
Registered Office	Netley Marsh Workshop Ringwood Road Southampton Hampshire SO40 7GY
Registered Company Number	01487630 (England and Wales)
Registered Charity Number	280437
Accountants and auditors	MC Audit Limited Chartered Accountants Station House 50 North Street Havant PO9 1QU
Principal Bankers	HSBC – Southampton
Website	www.tfsr.org

Front page photo: Alkaldoo – Motorbike Repair Graduate (TRAX Ghana)

Message from our Chair

It is my privilege once again to present the Tools for Self Reliance Annual Report and review of activities for 2024, including the financial statements of the company.

We are looking forward to celebrating our 45th Anniversary in October, having been unable to mark our 40th because of COVID, and I find myself wondering what our founders would make of the environment in which we now operate. There is no let-up in the challenges arising globally and in the sector that test our flexibility, and I think they would, as practical people, approve of how we have adapted and progressed.



Due to their generosity and foresight, we continue to drive value from the founders' and first volunteers' initial investment in our site. In addition to the craft workshops that we have been letting out for many years, we are now renting out the volunteer-refurbished house, and next plan to restore a derelict unit. The house letting has increased our assets by its market value creating a substantial increase in fixed assets, reflected in our accounts for 2024.

Competition for funding is increasingly tough as public funds are further tightened, so we remain grateful for continuing support from trusts as well as long standing individual donors and our volunteers' fundraising. New revenue streams from excess tool stocks in the UK are developing, supported by our country-wide groups of volunteers providing tools and raising funds.

In Africa we remain committed to developing our programmes with local partners and in the UK we continue to build on the social value created for our volunteers alongside the economic value they drive through their generous efforts.

On behalf of the Board of Trustees, I would like to congratulate Sarah and her Operations team for their positive and resilient approach to the ongoing challenges and their successes in developing and delivering on our objectives.

Linda Hansford

Message from our Chief Executive Officer

My message in our last report concluded with a pledge to move forward together with resilience and determination to maximise all opportunities to achieve our mission.

As you read this report on our activities during 2024, be in no doubt a great deal of resilience and determination has been needed to achieve a range of successful outcomes across our Africa and UK programmes.



Our partners have continued to develop projects which truly reflect the needs of their local communities and have shaped interventions to best meet the needs of those who live in them. They have been responsive and agile in managing the challenges that come from dealing with the consequence of global upheaval at a local level. It is to their credit and that of all those who have participated in our projects that so many positive outcomes have been achieved and lives changed.

Building more positive outcomes has been achieved in no small part by the work done by partners to make training more accessible. They have ensured projects include training in trades which provide female participants with better pathways to success. Adapted training programmes have been embedded into projects, taking into consideration the household and family responsibilities trainees, especially females, have to manage if they are to participate. This has contributed to high attendance levels and reduced dropouts.

In the UK we have progressed our UK Kit Programme, making the best possible use of donated tools and the skills of our volunteers to equip people for work. Working with Building Heroes we have started supplying kits to those re-training after leaving the armed services. This is putting good quality tools into their hands as well as providing an income stream which supports our programmes. In the coming year we will be looking to expand this programme and for opportunities to support younger people entering the workplace after vocational training or apprenticeships, and marginalised groups such as ex-offenders.

In closing, I would like to once again thank all those who support our work and also thank our trustees and amazing staff team for all of their hard work and dedication. In the coming year we will celebrate our 45th birthday, no mean feat in a sector that has faced unprecedented and prolonged pressure. Our founders took a leap of faith to start the charity, working together and sharing the belief that with and through our partners thousands of people would have the opportunity to change their lives. At a time when it is difficult to stay positive, I hope that all those who support our work truly see that their contributions make a difference and give people a real chance to build a working future.

Sarah Ingleby

Our vision:

A world free of poverty where people can use their skills and energies to meet their needs and aspirations.

Our mission:

Tools for Self Reliance supports people to gain the skills and knowledge they need to build resilient livelihoods and thriving communities.

OUR AFRICA PROGRAMME STRATEGY

GOAL 1

We will continue to work with and through partners in Ghana, Malawi, Sierra Leone, Uganda, and Zambia, supporting training projects that promote income generation and build more resilient livelihoods.

GOAL 2

Our project design will be built upon principles of equity and access. Alongside our core training programme, we will:

- Explore new trades which offer women a pathway to success
- Breakdown barriers to inclusive training, adapting training models to embrace the widest pool of trainees and welcoming those excluded from formal training opportunities.

GOAL 3

In collaboration with our local partners, we will implement activities which complement our core training model, to engage and benefit hosting communities and deliver on our commitment to poverty reduction, quality education, decent work, and economic growth.

GOAL 4

We will develop a more effective and robust monitoring, evaluation, and shared learning system so we can better test, assess and improve our ways of working and evidence the impact of the projects delivered.

GOAL 5

We will build our capacity and that of our partners to achieve financial sustainability and to ensure quality control and standardised best practice in all project design and implementation.

GOAL 6

Our projects will systematically evaluate their climate impact, educate trainees on their trade's environmental cost, and work to optimise climate resilience within local communities.

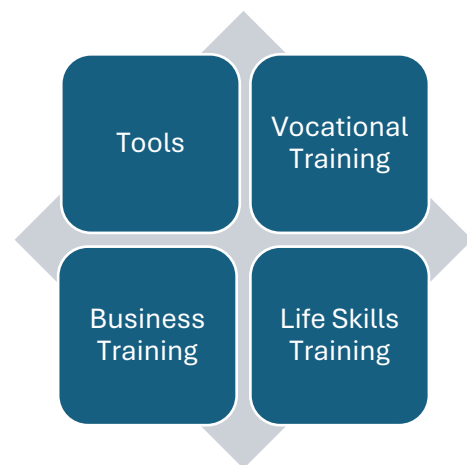
Our Africa Programme

Our Africa Programme team completed a very busy year in 2024, working closely with our partners to deliver high quality, impactful projects. There was a focus on reflection and learning; compiling data from pilot projects and new designs to identify what has been going well and to explore where our projects can continue to grow and increase their impact.

This was guided and informed through a mid-term review of our Africa Programme strategy which took the opportunity to capture feedback from all stakeholders on their understanding and experience of the strategy to date. The team rolled out questionnaires, anonymised surveys and face to face interviews with key players to validate or revise the working assumptions on which the strategy is based, assess achievements and progress, recognise changes in the operating context and ensure lessons were learned to guide ongoing strategy implementation and re-steer future goals set for the programme.

The review delivered a wealth of feedback, questions and ideas, to guide revisions to planning and implementation for the second half of the strategy. It also created an invaluable opportunity to take stock of progress and assess the challenges faced by our partners in their day-to-day operations and our trainees who work so hard to make their new businesses thrive.

Feedback from our partners, evidence of impact from our trainees and graduates and observations during our visits in country have all reinforced the robust design of our projects. This review process has affirmed the value and impact of the elements which make up our livelihood development programming. This package of support for sustainable and resilient income generation is built on the delivery of quality-assured technical skills training, training in business skills and sexual and reproductive health and rights (SRHR) and the provision of start-up support for graduates. We see these all being essential elements in providing trainees and graduates with a real opportunity to find employment or to start their own business.



Based on our findings, we have made the decision to step back from our Sierra Leone programme at this this time. We have worked with a range of dedicated partners over many years but have reached a point when we need to take stock of our programme of support in the country and whether this is providing an effective intervention with impactful outcomes. We will continue to review this in the coming year, but in the meantime extend our thanks to all we have worked with for their outstanding commitment.

As we move into the second half of our strategy in the coming year, we will continue to learn and reflect on where our programming can achieve the greatest change and bring about sustainable transformation.

Our Support Packages – Vocational Training

Vocational Training (VT)
 12 months technical skills training
 Accredited training syllabuses
 Work experience
 Final trade tests and certification
 Start-up kit

Community engagement - an opportunity for trainees to show case their work and secure local community support

Vocational Training+

- Adapted training schedules – start and finish times which accommodate trainees with childcare and household responsibilities.
- Wrap around support – provision of childcare provision, on-site accommodation for street connected females, etc.
- Accessible training – ensuring access and adaptations for people with disabilities
- Working with marginalised groups – e.g. our STEP-IN project supporting training and transition back to the community for ex-offenders.

Vocational Training Participants									
Ghana		Malawi		Sierra Leone		Uganda		Zambia	
Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
0	75	105	187	0	20	75	60	44	36
75		292		20		135		76	
Includes projects starting in 2023 / ending in 2024 and projects starting in 2024 / ending in 2025									



T A Crusade (Uganda) Vocational Training

T A Crusade (Uganda) – Vocational Training Project

This project is being delivered at the T A Crusade training centre in Nafikuma County, 45km outside of Kampala. Starting in April 2024 it is providing 135 young people, aged 18-35, with a 12 month vocational training programme in trades including: masonry, plumbing, cookery, electrical installation, hairdressing, auto mechanics and welding.



Nakifuma County was hit hard by the economic impact of COVID 19 and the subsequent effects of global issues affecting inflation. The Uganda government imposed strict lockdown regulations at the height of the pandemic, leading to many workers in the informal economy losing their income and a large number of small enterprises closing. Those lucky enough to run small business, watched their capital and savings evaporate and were forced to deploy other strategies to cope, depleting their future economic capacity and driving some local young women into transactional sex and child marriage.



Uganda's last National Household Survey illustrates the impact of the pandemic, with an estimated 300,000 forced into poverty, and a reversal of the slow improvements in the national poverty rate which rose back to 22%. The slow recovery of the local economy was then struck by rocketing prices, especially for fuel.

Aside from their practical training, trainees will also receive business and sexual reproductive health and rights training. Other components of this project include:

- **Literacy and numeracy training**

57 of the selected participants were identified as needing support to enable them to attain the functional literacy and numeracy skills needed to complete their training

- **Childcare provision**

As part of this project the creche at the TA Crusade site has been refurbished and now provides a safe and nurturing environment for trainee's children, enabling them to focus on their learning.

- **On Site Restaurant**

This venue was also refurbished and provides a hands on training facility for the catering students who produce food for fellow trainees and diners from the local community. Income from the restaurant ensures it is self-sustaining and there has been a 30% increase in income since the refurbishment and subsequent expansion of the dining area.

At the midpoint of the project, trainees have maintained excellent levels of attendance and are already reporting positive changes in their circumstances and well-being.

- 30% of trainees have reported an increase in their income since starting their training and as they start to do small jobs using their new skills
- 40% of trainees have reported being able to save more of their income
- 85% of the trainees have reported an increase in their understanding and awareness of HIV/Aids and 75% reported a better understanding of family planning options
- 35% of trainees reported a reduction in stress and 40% feel more confident since starting their training.

Community Engagement Activities

Community activities are an important part of projects delivered, helping to raise awareness of the trainees, many of whom will be opening their businesses in the locality of the training centre. Engaging with the community and showcasing trainees' skills encourages patronage of their new businesses once they graduate. These activities also enable the trainees to use their new skills to help and benefit others in their communities.

The tailoring trainees have produced 650 reusable sanitary pads which have been distributed to local schools. The welding trainees have also been busy, producing bunk beds for the accommodation blocks that are used by trainees who don't live within daily striking distance of the training centre.



Sanitary pad production and distribution

Tool Provision

As reported in our 2023 report, the provision of tools sent from the UK has become increasingly challenging. In Uganda new regulations relating to the importation of second hand tools has meant it is no longer feasible to send refurbished tools. Ensuring trainees and graduates are equipped for work remains an important component of all of our project models and support packages. To this end, T A Crusade purchased the start-up tools needed for their graduates locally using funds included in their budget. Ahead of purchase they set up a robust Purchasing Policy and identified local suppliers from within the county or further afield in Kampala as needed.

Our Support Packages – Transition to Work

Transition to Work (T2W)
 Ongoing support for trainees as they graduate and move into work
 Mentoring and top-up training
 Business and community networking
 Start-up grants

Transition to Work Participants									
Ghana		Malawi		Sierra Leone		Uganda		Zambia	
Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
0	20	109	74	0	0	79	83	0	33
20		183		0		162		33	
Includes projects starting in 2023 / ending in 2024 and projects starting in 2024 / ending in 2025									

FOCCAD (Malawi) – graduates from the 2023 vocational training project in their new businesses receiving ongoing support through a Transition to Work project in 2024



Alinae Saidi
Taladila Tailoring Group



Hamisi Saidi
Carpentry Graduate



Secret Bomen
Chikondano Motorcycle Repairs

Eliashib (Zambia) – Transition to Work

This project was delivered by Eliashib and provided 33 graduates from their vocational training programme with ongoing training and start up support as they transitioned into work. Starting in October 2023, the graduates were supported to make an informed choice of options for continued self-employment or prospective jobs and the Eliashib team identified each graduate’s skill gaps for each pathway and developed skills tailored to every participant to maximise their chance of success.

Project activities

- **Monthly business visits**

To monitor and evaluate the progress of graduates, identifying challenges and offer real-time solutions. These visits bridged the gap between training and the world of work, helping participants stay on track through this transition.

- **Formal Sector Open Day**

This was held to provide graduates with guidance on starting and running a business, improving customer relations, developing marketing strategies, applying for jobs, and managing finances, bridging the knowledge gap between informal skills and formal sector expectations, thus enhancing readiness for both formal employment and entrepreneurial success.

- **Mentorship Sessions**

The purpose of these sessions was to address specific concerns relating to business operations, ensuring graduates had the support needed to bed in their businesses and build the foundations for the long-term sustainability of their businesses. The mentors were selected from Eliashib alumni who were able to share their experiences and tips in a supportive learning environment.

- **Start-up grants**

Graduates received a start-up grant at the end of their training programme to cover business set up costs. This included paying rent on shops, purchase of materials and additional tools for their work. This was supplemented by the share-out of funds saved by the trainees through a Village Savings and Loans Association (VSLA) set up during their training. Having access to capital to start up and expand new businesses is a key investment and significantly contributes to business success.



Eliashib (Zambia) Transition to Work – Christine Chobela

Before enrolling in her tailoring training Christine was at home looking after her family but yearned to have a skill that she could use to earn an income and contribute to her household.

With this determination to succeed, Christine grabbed the opportunity to train with Eliashib with both hands and thoroughly committed herself to her practical and business training.



Upon graduating, Christine began a new chapter with a focus on becoming financially independent using her new skills and the sewing machine she received. Working alongside some of her fellow graduates she opened a new tailoring business in her community. The start-up grant they received has been used to purchase materials which customers can buy from them and can be used to make items of clothing. As the business grows, they plan to rent their own shop and buy additional equipment such as a tailoring dummy. Looking ahead, Christine is filled with hope and ambition.

“I plan to above the level I currently am at. Whether in my craft or securing a shop or in my life, I want to be above my current state. I want to be able to design and sew wedding dresses and brides maids’ outfits. Like madam Katie (her trainer), I would also like to teach a vulnerable person the tailoring craft.”



Whilst the successes and impact of training programmes is seen mainly in the trainees and graduates, Dridgent Simuvuka (Eliashib bricklaying trainer) has also been able to build key skills.

Dridgent joined Eliashib in 2022, after a decade of honing his own skills in construction. He saw this as an opportunity, to not only teach a trade, but to play a part in changing lives.

“I am very happy the students have achieved a skill. When they enrolled in the VT programme, they couldn’t do anything, but today, upon completing the VT and T2W programmes, they are now considered responsible people.”

Dridgent is continuing to mentor the graduates and is on hand when they need any advice on jobs they are doing. He also has aspirations for his own future:

“My plan is to open a construction company that will provide an opportunity to work with my graduate students and others who are yet to come. I want to help elevate my community, and that can be done through the vulnerable students who will contribute positively to their communities”

Our Support Packages – Business Development

Business Development (BD)
Targeting tradespeople with existing skills and already running a business

6-12 months upskilling technical and business management training
 (based on identified skills gaps)

Short, focused periods of training to minimise disruption to businesses

Focus on improving product design and finish and diversification of products

Improved record keeping – e.g. client records and book-keeping

Improved customer care and marketing

Village Loans and Savings Association (VSLA) training and group formation

Business Development Participants									
Ghana		Malawi		Sierra Leone		Uganda		Zambia	
Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
0	0	84	102	0	0	0	0	20	0
0		186		0		0		20	
Includes projects starting in 2023 / ending in 2024 and projects starting in 2024 / ending in 2025									

Impact

FESDOV (Malawi) Kuomboka Project – 40 business

6 months into the project:

- 89% reported an increase in income (earning above the poverty line each week)
- 16% able to purchase a bicycle (8% at baseline)
- Participants reported an increase in confidence, greater sense of well-being and more valued in their communities

12 months into the project:

- 100% of participants earning more than £60 per month
- 27% of participants earning more than £90 per month
- 100% of participants started saving regularly
- 100% of participants maintaining client records and financial records
- 60% of the participating businesses were in the process of formally registering their business
- Participants formed VSLA groups and actively saving

Grace Nkoma – Grace Tailoring (Malawi)

Tailor and participant in the FESODV Kuomboka Business Development Project

Grace dropped out of primary school at 14, but had received some basic training in tailoring. As a person with disability she was facing a number of challenges but was managing to get by, combining small scale income generation from making clothes supplemented by selling charcoal and farming.

She set up her tailoring business, “Grace Tailoring” in 2020. Before joining the Kuomboka Business Development project, her business was struggling and her income was as little as £10 per month, falling well below the poverty line.



(Grace sitting at her machine)

6 months into the project, things looked very different for Grace. Her income had risen to £40 per month, she was able to save and had also bought herself a bike.

“This project has taught me a lot, I was only trained in tailoring as a skill and not records keeping, saving part of my income or quality of my products, but all these I have covered in this project, and I am expecting to improve my business more.”

Grace did go on to improve her business and by the end of the project she had increased her customer numbers to over 40 per month (6-10 before her training) doubled her monthly income to £80 per month, increased her savings, purchased stock to sell in her shop and been able to purchase a smartphone.

“All areas which I was failing have been addressed through this project. My business is growing, and my finances have increased. I am a well-known designer in my area.”

After completing her training, Grace was selected by an international disability organisation to be a trainer and now travels to other districts to support other new tailoring trainees. Grace now has the confidence and courage to train others and with a steady and reliable source of income from her work, is able to send her two children to school and run her own small business.

Community Engagement

All projects implemented by Tools for Self Reliance and our partners include investments in the local community. These activities are designed to showcase trainee skills, open opportunities for a future client base, build infrastructure and services in hosting communities and strengthen the working relationship with local government and neighbouring households. Across projects, almost 13,500 individuals benefitted from these activities in 2024. Other activities, such as the installation of solar power in schools and police stations, the provision of childcare and food outlets benefitted countless others.

Country	Thematic Approach	Total beneficiaries
Ghana	Tree planting	50
	Clothes (check)	50
Malawi	School uniforms	90
	Installation of solar power to provide lights in schools	550
	Desks repairs	50
	School uniforms	100
	Desk repairs	50
	Motorbike repairs for local clinic	10
	Re-usable sanitary pads for schoolgirls	450
	Re-usable sanitary pads for schoolgirls	200
	Repair of tables and chairs in schools	100
Uganda	Re-usable sanitary pads for schoolgirls	650
Sierra Leone	Crutches	30
	Repairs and lessons in maintenance for mobility aids	60
Zambia	Childcare provision to local community	20
	School uniforms	100
Totals		13,490*
*This total includes 1,315 female participants		

Equipping training centres, trainees and graduates

Partners welcomed shipments into Zambia, Sierra Leone and Malawi this year, containing kits to support effective delivery of vocational training, to equip trainees as they graduate and move into work and to boost the stock of tools existing businesses have for their work.

Whilst the tools and equipment have been put to the best possible use, sending shipments has become increasingly challenging. Our Malawi shipment which set sail in December 2023, had to be rerouted around the Cape due to security threats in the Red Sea, tripling the normal travel time and resulting in final arrival in May 2024. Our Sierra Leone shipment fell foul of stormy weather and damage to the ship which had to be towed to Spain for repairs. After a three month wait, we were delighted to see our tools finally in the hands of our trainees.

Our commitment to ensuring our trainees and graduates have the tools they need to work remains at the core of our support programme. It is key to ensuring they are able to maximise opportunities to use the skills and knowledge they have gained to earn a meaningful and sustainable income. However, it is also incumbent on the charity to make the best use of its resources to equip participants with the tools and equipment they need in the most cost efficient way.



Packed and stacked ready for dispatch from Netley Marsh



Unpacking at the PFF site in Zambia



Tools in use by trainees

Monitoring, evaluation and learning

In 2023 we focused on the delivery of monitoring and evaluation training with partners, including familiarising them with the new digital platform set up to support the collection of data, feedback and news stories. In 2024 we paid close attention to our partners' engagement with the new digital platform, troubleshooting the inevitable teething problems, and running refresher training online. This focused on partner requests and responded to areas where they were experiencing glitches or needed clarity. The more systematic digital data collection has offered the opportunity for reviewing impact across partners, countries and training approaches and we will build on this in the coming year.

Meeting with our Partners

We undertook two country visits to Ghana and Zambia, accompanied by the Volunteer Coordinator and Chair of the Trustees respectively. Visits provide us with an opportunity to see first-hand how our trainees are developing their new skills and how their new businesses are faring.

In Ghana we met with our partner Street Girls Aid to review the delivery and outcomes of the vocational training programme delivered between 2023 – 2024. The Tools for Self Reliance team also had the opportunity to meet with some of the graduates of this project and hear from them how they have progressed since setting up their own small businesses. The graduates of this project started their Transition to Work programme in October and will receive ongoing mentoring and support and grants to help rent and equip their workplaces.

We also met with our partners TRAX and Norsaac, sitting down together to develop ideas for projects. For TRAX, this included supporting diversified and improved agricultural activities and shea butter production. For Norsaac it involved a business development project for existing businesses in and around Tamale which will start at the beginning of 2025.

In Zambia our team were delighted to meet with the team at Prisoners Future Foundation (PFF) to discuss getting their new project started. This project is supporting inmates coming to the end of their sentences and looking to transition back to their communities with a skill they can use to earn an income. We also met with Eliashib, one of our long standing partners, to review plans for their next vocational training project.



Ash and Ben with the SGA Team (Ghana)



Sarah, Lute, Cecily and Linda with Miriam from Eliashib (Zambia)



The Tools for Self Reliance Team with the PFF Team



Ben with Waka Bugre (TRAX welding graduate)

Our Africa Programme – Looking forward and key activities for 2025

- We will deliver, subject to securing funds, 6 Vocational Training projects, 3 Transition to Work projects and 3 Business Development projects.
- We will invest time in partner scoping in Uganda and Zambia to bring new delivery partners on board.
- We will continue to maximise opportunities to invest in capacity building for our partners, including working with organisations such as Accountants for International Development (AfID) who offer volunteer placements supporting financial management development.
- We will work with partners to embed robust safeguarding practices and to identify good practice in the delivery of SRHR and business training.
- We will ensure all reporting requirements are simplified and enable partners to gather key data and feedback which measure change and impact, and informs follow on projects and activities.
- We will encourage partners and promote opportunities for shared learning and cross learning between partners and encourage the adoption of best practice

Our UK Programme

OUR UK PROGRAMME STRATEGY

GOAL 1

We will support our existing volunteers and groups across the UK, ensuring we understand and optimise the impact of our volunteering opportunities.

GOAL 2

We will continue to seek support from volunteers in the collection, refurbishment and upcycling of quality second-hand tools and equipment.

GOAL 3

We will develop a range of opportunities for volunteering beyond tool refurbishing, including fundraising and profile-raising activities.

GOAL 4

We will meet the needs of the existing and the broadened range of trades supported through provision of tools and equipment for projects in Africa where this is needed, and it is cost effective to do so.

GOAL 5

We will explore opportunities to work with organisations and training providers in the UK and to offer the tools and equipment needed for trades people.

Working with Volunteers

Our volunteers and Support Groups have once again provided amazing support to the charity across the year through a wide range of volunteering activities and continue to play a key role in enabling us to continue our work.

Across the UK we have over 29 Support Groups, who have on average supported our work for over 25 years. Within our Support Groups and including volunteers at our headquarters, we have 350 volunteers. 57% of volunteers have been with the charity for at least 10 years and 68% volunteer at least once per week.

Whilst our Support Groups play an important role in their communities, they have been impacted by the effects of a prolonged period of austerity. Whilst many are provided premises without charge by their local councils, churches or schools, some have had to consider their future or seek new premises as landlords opt to sell or repurpose the spaces they are using for their workshops.

In 2024, we undertook a survey of our volunteers which provided insightful responses and useful feedback which is helping to make operations decisions and shape our UK programme so we can ensure we provide the best possible support to our volunteers.

Findings from our Volunteer Survey

- 88% are over 65 yrs old.
- 84% are men.
- 89% are retired.
- 50% volunteer elsewhere too.
- 68% volunteer at least once per week – for an average of 17 hours per month.
- 84% volunteer to keep socially active – with 39% saying they are less likely to feel isolated by doing so.
- 86% do it to help stay physically and mentally active – with 62% highlighting that their mental health and wellbeing has improved (the majority of the rest indicated this was not applicable, or it had stayed the same).
- 74% said gaining new skills and knowledge was a motivation to join, with 84% saying the use of their existing skills/knowledge was a factor.

Volunteer Activities

Activity	% of volunteers
Tool sorting/refurbishing	64%
Collector	43%
Tool sales – public events	30%
Scrap metal sorter	18%
Sewing machine refurbishing	14%
Online seller	13%
Box builder	11%
Speaker	11%
Workshop/site maintenance	8%
Haberdashery sorting	7%

Based on responses to the 2024 Volunteer Survey – please note many volunteers undertake more than one role.

We were delighted to find that 91% of the survey respondents said they are satisfied or very satisfied by their volunteering experience, which is on par with national volunteering norms. Given the new ways of working and changes to the provision of tools and equipment for our projects over the past few years, which have seen a reduction in the number of tools and kits sent to our projects in Africa, it is positive to see that our volunteers remain committed to our work and supporting the new initiatives we have developed over the past year to ensure we make the very best use of their time and skills.

Our UK Programme – working with and supporting our volunteers

Recognising long service



Each year we recognise the contributions of our volunteers, awarding long service certificates ranging from 10 to 40 years. In 2024 certificates were awarded to 46 volunteers who reached long service milestones, with their contribution representing over 760 years of volunteering! Congratulations and thanks go out to all these volunteers for their amazing commitment to our work.

Meet our Support Groups - Clun



The Clun group can be found in a farm building in Aston, which is kindly provided to them by a local farmer rent free, though they earn their keep by helping out with maintenance jobs when needed. The group was started by Dave Thomlison 32 years ago who, after starting a job as a Recycling Officer, recalled hearing about the charity on the radio. Putting the two together he was inspired, along with his wife Lizzy, to set up the group in 1992.



The group has 12 members who give their time and skills to the collection and refurbishment of tools and sewing machines. Since 2020 they have refurbished and packed over 50 kits which have been sent to projects. Alongside this the group has also raised and incredible £44,000 through the sale of unsuitable or excess tools on eBay, at local events and through weighing in metal for scrap.

For Dave volunteering has given him ***“improved quality of life”, particularly as he feels “the group is going better than ever – with many talented people”***

Meet our volunteers

Harry – Netley Marsh Electrical Volunteer



Harry started volunteering at our workshops in Netley Marsh almost two years ago after seeing an advert for electrical refurbishment volunteers.

He came along with some existing DIY and home wiring skills but was also keen to learn. After completing our in-house training and building on his learning working alongside our other volunteers, Harry is now a keen member of our electrical refurbishment volunteer team.

Harry has made a significant contribution, using his computing and IT skills, to building our new database system, which we use to ensure we are running an efficient electrical refurbishment process and complying with required regulations. He has also been a great support at our sales events and at local volunteer fairs, encouraging others to follow in his footsteps.

“I really enjoy saving perfectly usable power tools from landfill. When those tools end up in the hands of a UK customer, I’m very happy - when they end up enabling new opportunities for those in developing nations, I’m extra happy!”

Karen – Netley Marsh Retail Volunteer



Karen has been volunteering at our HQ in Southampton since summer 2024. She joined us after hearing about our work and popped in to help with the opening of our new on site shop. Now, Karen is a regular and runs the shop two days a week. After a long career in customer service and then as a trade union official within a large utility company, she has enjoyed the opportunity to utilise her skills and experience in a different setting.

“Volunteering gives me a chance to do something worthwhile to benefit others.”

“I love talking to people about their hobbies and learning about some of the things we sell. No two days are the same and it’s a pleasure to volunteer doing something that makes a difference.”

It’s not just the customers Karen enjoys meeting: ***“the volunteers welcomed me with open arms - it’s a pleasure to come in.”*** Karen also recognises the importance of her role for our wider charity operations, both in the UK and in Africa. ***“We have to sustain our position to be able to support our trainees in Africa - and promoting the shop and the work we do enables us to keep doing this.”***

Our UK Programme – working with and supporting our volunteers

Our Volunteer Coordinator, Ben Riley, thoroughly enjoyed his annual visits to the groups across the year. These visits are a great chance to meet group members and provide charity updates in person. As always, each group fully engaged with their visit and took the opportunity to listen to updates and provide updates and ideas of their own – not to mention cups of tea and biscuits. Some groups also got the bonus addition of our CEO Sarah coming along too when she spotted a window in her busy schedule and happily took the opportunity to get away from the office and go on the road!



Holt Support Group



South Birmingham Support Group



Bakewell Support Group



Sarah helping load up tools

Our UK Programme – provision of tools and equipment

As already mentioned in last year's report, there have been a number of changes to the ways we work with our partners and also a number of external factors which have made the shipping of tools from the UK to our projects more difficult and increasingly less cost effective. The charity remains committed to ensuring trainees have the tools they need when learning and are equipped for work when they graduate. Alongside this, the top-up kits for existing businesses who participate in our business development training programmes are key in ensuring new skills in product development and improved quality can be put to good use.

However, whilst we will continue to ship kits to projects, this will be on a reduced level. In the coming year we are planning to send shipments for projects in Malawi and Ghana. For other projects in countries where it is no longer possible or viable to send tools, we will increase funding so they can be purchased in country from local suppliers.

Kit Provision

A total of 2,245 tools were sent to support trainees and graduates in Sierra Leone and Zambia. These tools had a replacement value* (if purchased new) of £21,456. Our Support Groups packed 52 of the kits sent in these two shipments.

**Value is based on 50% of the total replacement value*

In addition to the tools sent from the UK, a further 670 tools were purchased in Uganda by our partner T A Crusade to support 128 trainees who graduated at the end of 2024. Funding to the value of £4,302 was provided for these in-country purchases.



Our UK Kits Programme

To ensure we make best possible use of the tools and equipment donated to us and the time and skills our loyal volunteers give us, in 2024 we progressed our partnership with Building Heroes. This has seen us setting up kits for sale to ex-military personnel. Building Heroes supports their transition with skills training that enables them to move into work. Almost £1,000 was raised from these kit sales. In 2025 we hope to increase the number of kits sold to those coming out of their training, and to build this income stream.

In 2025 we plan to expand our UK Kits Programme, identifying opportunities to partner with organisations offering skills training and apprenticeships, offering their graduates affordable tool kits to purchase as they move into work, and other organisations helping people to move into new ways of living, such as those leaving prison.

We will also continue to maximise opportunities to generate income from sales of excess tools and from tools and equipment which are not suitable for our projects. Our volunteers will also use their skills to provide paid for services such as tool sharpening, sewing machine repairs and to make products by upcycling of tools.

Our UK Programme – Volunteer Led Income Generation

Income from our volunteers and Support Groups continues to be an essential source of flexible, unrestricted income used to support our operations and funding needed for projects. They, once again, had an amazing year on the fundraising front with their efforts yielding an amazing result with just over £74,000 raised.

Across the UK and at our headquarters in Netley Marsh, our volunteers played a key role in running stands at a range of events, including the Bodgers and the Oak Fair which had a bumper year and together raised £16,000. The fundraised total also includes income from the sale of excess or unwanted tools across a range of online sales platforms, and from offering services such as tool sharpening.



Bodgers



The Oak Fair

Over £40,000 of the funds raised was allocated to eight different projects started during the year, supplementing funds secured from trusts and grant giving bodies. A further £6,000 was allocated to projects due to start in 2025 and we were also most grateful for the pledged donation of £13,310 from our sister charity Tools for Self Reliance Milton Keynes to support a business development project being delivered by Norsaac in Ghana in 2025.

During 2024 we also benefitted from two match funding schemes. Securing funds for these schemes was achieved in no small part as a result of funds donated by volunteers. They contributed £5,800 to our Tea for Tools campaign which was a significant help in reaching the £10,000 needed to secure a matched grant from the Dagleish Trust. At the end of the year, they once again stepped up and contributed to our Big Give campaign, providing £7,200 of funds and enabling us to open match funding to reach a total of £28,500.



Tea for Tools

At our headquarters in Netley Marsh, we opened our new shop mid-way through the year. The ReNew Store is currently housed in a container, but in 2025 we will be investing in the refurbishment of one of our units which will become the new home for the shop.

We have also continued to maximise opportunities to generate income from our site through rental of units. We maintained full occupancy during 2024, generating income of £68,000. Income from the site was boosted at the end of the year after refurbishment of the house owned by the charity was completed. This is now rented out and providing a new and valuable income source for the charity.



The Re-New Store

Thank You

We would also like to acknowledge in-memory and legacy donations we have received from volunteers and supporters we have sadly lost during the year. We would like to extend our sympathies to their families, as well as our thanks, and hope some comfort is found in the knowledge that these donations have gone to a good cause and made a positive impact.

The success of the charity relies on a strong portfolio of income streams. We are extremely thankful for the commitment and efforts our volunteers have put into such a wide range of fundraising activities across the year. The hard work, generosity and enthusiasm shown by our volunteers has made such a difference at a time when securing funds is a real challenge.

Our UK Programme – Key activities for 2025

- We will provide ongoing support to our volunteers and Support Groups – providing regular updates through Ebulletins, quarterly Zoom volunteer meetings and through resources on the Volunteer Resources area on our website.
- As part of our 45th birthday celebrations, we will hold a Volunteer Open Day at our HQ.
- We will continue to work with our volunteers and Support Groups to collect and refurbish the tools and equipment needed to fulfil the kit requirements for our projects in Africa.

This will include kits for projects in Malawi and Ghana
- We will expand our partnership with Building Heroes and develop new opportunities to work with colleges requiring tools for training schemes and organisations delivering transition to work programmes in the UK.
- We will expand the range of kits for sale in the UK – to include Home Start and Garden Start kits
- We will identify specific role requirements and recruit new volunteers to support our work in the UK and in our income generating and grants fundraising work.
- We will offer opportunities for trainees and apprentices from local institutions, including placement opportunities, to enable them to use and develop their skills in our workshops.
- We will undertake work on our HQ site to ensure we are able to maintain regular income from rented units, whilst also refurbishing other property that can be used to generate income.

Resourcing our work

RESOURCING OUR WORK

GOAL 1

We will continue to invest and build on our robust organisational structure to effectively resource the delivery of our programmes and activities.

This will involve:

- working with funders and institutions to secure a balanced and sustainable range of income sources
- growing our supporter base to bring on board individuals with an interest in supporting our work and programmes
- maximising opportunities to generate income from sales, events, and rent

GOAL 2

We will use an integrated communications approach, making best use of traditional and digital platforms to share data and evidence of the impact our work, sharing success stories and lessons learned that enable us to shape our work to achieve the best possible outcomes and impact.

GOAL 3

We will invest in our team to ensure they have the skills, training and resources needed to achieve operational excellence and maximise the impact of our work.

Responsibility for income generation lies primarily with the Fundraising Team. No fundraising activities are undertaken by external paid fundraisers or by any commercial participator. We do not receive statutory grants or donations from the Government or their departments, allowing us the flexibility to run our projects in partnerships as we best see fit.

Tools for Self Reliance is registered with the Fundraising Regulator and has a robust Fundraising Policy in place, underpinned by an Ethical Giving Policy and Refusal and Acceptance of Donations Policy.

During 2024 we received no complaints regarding our fundraising activities and responded immediately to any requests made through the Fundraising Preferences Service.

Resourcing our work

Tools for Self Reliance is fuelled by the unwavering support of a dedicated community of individual donors—many of whom have stood by us since the very beginning. Our mission thrives through a blend of charitable grants, generous donations, legacies, and income raised from events and rental funds.

As we entered 2024, we were acutely aware that the world’s unfolding crises—including the devastating Red Sea Crisis—would cast a shadow over our efforts. On top of that, the relentless rise in inflation, the escalating cost of living, and global instability created a constant headwind that made fundraising and income generation even more challenging. These pressures directly impacted our operational and project costs, creating an environment where securing donations became increasingly difficult. Trusts and Foundations, too, faced their own struggles in maintaining their funding capacity. In the face of these hurdles, our fundraising team demonstrated remarkable resilience and ingenuity, working tirelessly to meet our goals across multiple funding streams.

A strong, diversified funding base is essential for us to continue delivering meaningful impact—and we are deeply grateful to every single person who has contributed. Your support has been the driving force behind our work in the UK and the incredible impact we’ve achieved alongside our partners in Africa. Below is a snapshot of some of the successful campaigns and initiatives that made a tangible difference this year.

Our work with funders and institutions

In our ongoing work with funders and institutions, the focus remained squarely on securing the vital resources that allow us and our partners to deliver life-changing projects. The majority of our project funding comes from trusts and foundations, and we cannot thank them enough for their steadfast dedication. To ensure long-term sustainability, we actively sought funders who share our vision for multi-year planning, capacity-building for our partners, and flexible grant opportunities that align with the evolving needs of our projects. As we look toward 2025, our commitment to working closely with these long-standing partners remains resolute.

We also explored innovative ways to leverage match-funding opportunities to bolster our fundraising efforts during the year. One such initiative was our successful Big Give Christmas Challenge campaign, which exceeded our target by 30%. Thanks to the generosity of our supporters, we raised over £27,000 to help cover the rising costs of shipments and tools for our vital projects. This success would not have been possible without the ongoing commitment of our donors, funders, Support Groups and partners. Thank you for standing with us as we continue this crucial work.

Communications

Throughout the year, we were thrilled to share special bumper editions of our *Forging Links* newsletter, offering an in-depth look into the heart of our projects. These editions allowed us to share the stories and experiences of our Project Managers in Africa—offering insight into their motivations, challenges, and incredible successes.

We also spotlighted our dedicated volunteers, the lifeblood of our UK workshops, whose commitment and hard work make everything possible. In addition to our regular publications and e-newsletters, we were delighted to feature inspiring stories of success from our trainees and graduates. These stories reflect the life-changing impact of our work and the resilience of the individuals we serve.

We're also incredibly grateful for the opportunity to share firsthand accounts from our project partners, who bring our impact to life through Makerble—our reporting and impact tracking platform. It's through these rich, authentic stories that we continue to connect with our supporters and show just how deeply your involvement is transforming lives.

Income generating activities

Throughout the year, we brought our community together through a series of events to raise vital funds, including two quiz nights that sparked fun, camaraderie, and generosity. We were thrilled to welcome both our loyal supporters and new faces, and thanks to their enthusiasm, we raised over £1,000 with our Fish and Chip Supper event. Local businesses generously provided the food, and the community's spirit shone through with several donated raffle prizes. Every ticket purchased and every donation made directly supports our life-changing work, both here in the UK and across Africa.

As summer approached, we were pleased with the success of our Tea for Tools event, which was made even more special through the match-funding support of the Dalgleish Trust—an incredible partner who continues to believe in our mission. This partnership not only amplified the funds raised but also attracted a new wave of supporters who are now part of our growing family.

Diversifying income generating activities

Over the year we have seen growth across our income generating activities but recognise the need for and importance of diversification. To this end we launched our new Tools for Self Reliance Lottery and work is ongoing to grow our player base.

We are profoundly grateful for our loyal regular donors, as well as the kind-hearted individuals who have committed to leaving a legacy through a gift in their Will. These acts of generosity provide us with the stability we need to look to the future with confidence and the ability to plan meaningful projects that will transform the lives of our trainees for years to come.

Thank you

Despite these successes, the fundraising landscape remains challenging, particularly in the realm of international development. With a rise in grant applications and fierce competition across the sector, securing the necessary funds to support our projects requires constant innovation and determination.

We are truly grateful for the breadth of loyal support we receive. It represents many years of commitment to our work and a belief in the change that can be achieved if we all work together – to change lives and build working futures.

THANK YOU!



Fundraising and Communications – Key activities for 2025

- We will look to expand volunteer support for our fundraising team, offering roles in prospecting and research, bid writing and communications.
- We will continue to ensure we maintain and develop a mixed portfolio of donors and funders to achieve both restricted and unrestricted income targets through targeted appeals for Lottery players and retail purchases.
- We will identify new opportunities and funders to support our programmes. In particular, we will seek funding from trusts and donors with interest in supporting more vulnerable target groups such as young and / or single mothers, ex-offenders and those living in refugee settings.
- We will continue to promote in-memory giving programmes to supporters who may be looking to leave a legacy or donation to the charity, including through our partnership with Farewills.
- We will continue to use our publications, Ebulletins and social media platforms to update existing supporters on our work and the outcomes of projects delivered by our partners, whilst maximising opportunities to attract and engage with new supporters and subscribers.
- We will promote existing and new opportunities we have in place for purchasing refurbished tools to generate income for our projects and UK programme.

Governance

Tools for Self Reliance is a company limited by guarantee. It is registered as a Charity with the Charity Commission. Membership of the company is open to all those who fulfil the criteria and is subject to approval by the directors. Members have a limited liability of £1.

Directors and Trustees

For the purposes of Charity Law and throughout this report, the trustees of the Charity are collectively referred to as the directors. Directors are elected from and by the membership at the Annual General Meeting.

The Directors are responsible for the overall direction of the Charity, policies, and legal compliance. Operational responsibility is delegated to the Chief Executive Officer, who is assisted by a staff team at the Charity headquarters based at Netley Marsh. The Directors have a yearly meeting with the staff team to discuss the current and future strategic direction of the Charity. They also meet with staff as required as part of their work on the Board sub-committees.

Charitable Operations

The Directors confirm they have complied with their responsibilities in pursuance of the Charity's public benefit objective in terms of Section 4 of the 2006 Charities Act, having due regard to the guidance published by the Charity Commission when exercising any powers or duties to which the guidance is relevant.

Tools for Self Reliance's charitable objective is:

“The relief of poverty amongst the people in developing areas in the world by the provision of hand and other tools and equipment, together with training in their use, business skills and livelihood skills.”

In addition, the Charity provides facilities in the UK for the personal development of individuals with the object of improving their conditions of life.

The Charity carries out these objects by:

- supporting the delivery of livelihood development projects in four Africa countries
- the collection and refurbishment of donated tools and equipment
- providing opportunities for volunteers across the UK to engage in meaningful activity in support of the work of the charity.

Statutory Policies

Risk Management

The Directors have examined the potential risks that the Charity faces. They have reviewed the risks on a regular basis and confirm that measures to minimise these risks are in place.

Reserves Policy

Our reserves policy is set to ensure that our work is protected from the risk of disruption at short notice due to a lack of funds, whilst at the same time ensuring that we do not retain income for longer than required. As such it is Tools for Self Reliance's policy to manage the Charity such that available cash reserves are held at a minimum level of between two and three months' core running costs. At the year-end we had unrestricted free cash reserves of £140,069 (2023-£223,935) which meet this criterion. Surplus cash is placed on short term interest bearing deposits.

Other Policies

General Data Protection Regulation (GDPR)

We continue to ensure compliance with all relevant GDPR regulations and our own Fundraising Pledge. A Privacy Policy¹ is in place and guidance has been provided to our volunteers.

Fundraising Regulator Code

The four main pillars of this code – being legal, open, honest, and respectful, are embedded into our own fundraising policy and practices. The trustees ensure compliance with the General Duties outlined in the Code and ensure that policies are reviewed in line with any changes and amendments made to the Code during the year.

Safeguarding

Tools for Self Reliance is committed to upholding its responsibility to ensure that all those working with and for the Charity are protected from all forms of harm, abuse, neglect, and exploitation. To this end a comprehensive Safeguarding Policy has been put in place, which includes a Code of Conduct for all employees and volunteers.

Compliance with the Governance Code

The Board continues to uphold the principles of this voluntary code of practice; and has an action plan in place to review activities to ensure ongoing compliance.

¹ Our Privacy Policy can be found on our website: <https://www.tfsr.org/wp-content/uploads/2018/05/2018-Privacy-Notice.pdf>

TOOLS FOR SELF RELIANCE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Tools For Self Reliance for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, MC Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 17th May 2025 and signed on its behalf by:

Linda Hansford

L Hansford - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF TOOLS FOR SELF RELIANCE

Opinion

We have audited the financial statements of Tools For Self Reliance (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF TOOLS FOR SELF RELIANCE

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF TOOLS FOR SELF RELIANCE

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

From discussion with management and those charged with governance information about the entity is documented to assess the activity within the organisation. We discuss management's assessment of risk in respect of irregularities, fraud and going concern.

Based on these discussions and our own assessments we determined that the key risk areas were income recognition in respect of cut off issues and management override concerning the size of the organisation.

We set financial statement materiality level based on the level of income. As a not for profit organisation raising income is its primary focus which is why income was used to determine the level of materiality. Our overall assessment of risk was used to determine performance materiality at an appropriate level.

Substantive audit tests were designed after assessing and performing walkthrough tests. The walkthrough testing confirmed documented systems which have been designed to act as a preventative measure against fraud and error which appear to be operating as documented. Substantive testing tested a sample of the population, representative of the population, to identify errors. The testing did not identify any material misstatements in areas tested.

Audit substantive tests concluded no material errors over the key risk areas of income recognition and management override.

The audit considers the organisation is not exposed to material risk of error as a result of assessing laws and regulations that are appropriate to the organisation.

Management assessed there is no going concern risk. The audit undertook a review of budgets, management accounts and the review of board minutes and came to the same conclusion as management.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
TOOLS FOR SELF RELIANCE**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Stuart Mackie

Stuart Mackie (Senior Statutory Auditor)
for and on behalf of MC Audit Limited
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU

Date: 24/07/2025

TOOLS FOR SELF RELIANCE

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	284,252	4,369	288,621	314,644
Charitable activities					
Charitable activity	5	77,886	186,925	264,811	280,955
Other trading activities	3	73,146	-	73,146	92,175
Investment income	4	<u>72,192</u>	<u>-</u>	<u>72,192</u>	<u>71,022</u>
Total		<u>507,476</u>	<u>191,294</u>	<u>698,770</u>	<u>758,796</u>
 EXPENDITURE ON					
Raising funds		131,336	-	131,336	162,185
Charitable activities					
Charitable activity	6	<u>449,848</u>	<u>186,237</u>	<u>636,085</u>	<u>640,307</u>
Total		<u>581,184</u>	<u>186,237</u>	<u>767,421</u>	<u>802,492</u>
Net gains on investments		<u>450,000</u>	<u>-</u>	<u>450,000</u>	<u>-</u>
NET INCOME/(EXPENDITURE)		376,292	5,057	381,349	(43,696)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>723,535</u>	<u>155,269</u>	<u>878,804</u>	<u>922,500</u>
TOTAL FUNDS CARRIED FORWARD		<u>1,099,827</u>	<u>160,326</u>	<u>1,260,153</u>	<u>878,804</u>

The notes form part of these financial statements

TOOLS FOR SELF RELIANCE

**BALANCE SHEET
31 DECEMBER 2024**

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	12	122,558	130,100
Investment property	13	<u>820,000</u>	<u>370,000</u>
		942,558	500,100
CURRENT ASSETS			
Debtors	14	31,247	53,407
Cash at bank		<u>318,080</u>	<u>356,862</u>
		349,327	410,269
CREDITORS			
Amounts falling due within one year	15	(27,036)	(21,165)
		<u>322,291</u>	<u>389,104</u>
NET CURRENT ASSETS			
		1,264,849	889,204
TOTAL ASSETS LESS CURRENT LIABILITIES			
		(4,696)	(10,400)
NET ASSETS			
		<u>1,260,153</u>	<u>878,804</u>
FUNDS			
Unrestricted funds	20	1,099,827	723,535
Restricted funds		<u>160,326</u>	<u>155,269</u>
TOTAL FUNDS			
		<u>1,260,153</u>	<u>878,804</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 17th May 2025 and were signed on its behalf by:

Linda Hansford

L Hansford - Trustee

The notes form part of these financial statements

TOOLS FOR SELF RELIANCE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(37,457)</u>	<u>(79,177)</u>
Net cash used in operating activities		<u>(37,457)</u>	<u>(79,177)</u>
Cash flows from investing activities			
Interest received		<u>3,817</u>	<u>8,654</u>
Net cash provided by investing activities		<u>3,817</u>	<u>8,654</u>
Cash flows from financing activities			
Capital repayments in year		<u>(5,142)</u>	<u>(4,806)</u>
Net cash used in financing activities		<u>(5,142)</u>	<u>(4,806)</u>
Change in cash and cash equivalents in the reporting period			
		<u>(38,782)</u>	<u>(75,329)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>356,862</u>	<u>432,191</u>
Cash and cash equivalents at the end of the reporting period		<u>318,080</u>	<u>356,862</u>

The notes form part of these financial statements

TOOLS FOR SELF RELIANCE

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024**

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

	2024 £	2023 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	381,349	(43,696)
Adjustments for:		
Depreciation charges	7,542	7,542
Interest received	(3,817)	(8,654)
Gain on investment property revaluation	(450,000)	-
Decrease/(increase) in debtors	22,160	(32,369)
Increase/(decrease) in creditors	<u>5,309</u>	<u>(2,000)</u>
Net cash used in operations	<u><u>(37,457)</u></u>	<u><u>(79,177)</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24 £	Cash flow £	At 31.12.24 £
Net cash			
Cash at bank	<u>356,862</u>	<u>(38,782)</u>	<u>318,080</u>
	<u>356,862</u>	<u>(38,782)</u>	<u>318,080</u>
Debt			
Debts falling due within 1 year	(4,228)	(761)	(4,989)
Debts falling due after 1 year	<u>(10,059)</u>	<u>5,903</u>	<u>(4,156)</u>
	<u>(14,287)</u>	<u>5,142</u>	<u>(9,145)</u>
Total	<u><u>342,575</u></u>	<u><u>(33,640)</u></u>	<u><u>308,935</u></u>

The notes form part of these financial statements

TOOLS FOR SELF RELIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The trustees consider that there are no material uncertainties regarding the charity's ability to continue as a going concern.

Income

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

Expenditure

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	2% on cost
Improvements to property	2% on cost
Motor vehicles	20% on cost

Assets purchased over £2,000 will be capitalised and depreciated over the useful life.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities. The investment property portfolio was revalued to £370,000 by the directors on 31 December 2021. An additional property began being rented out in the 2024 year and has been valued at £450,000 by the directors on 31 December 2024. The directors received a valuation from an independent third party that assisted them in reaching this value. It is the policy of the charity to revalue the investment property every five years.

Taxation

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

Fund accounting

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

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

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

TOOLS FOR SELF RELIANCE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

Donated goods are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably in accordance with the Charities SORP (FRS 102).

On receipt, donated goods are recognised based on the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain the goods of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Financial instruments

The charitable company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties and investments in non-puttable ordinary shares.

Trade and other debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, deposits with banks and other short-term highly liquid investments and bank overdrafts. In the balance sheet, bank overdrafts are shown within borrowings or current liabilities.

Trade and other creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donated goods	21,545	61,795
Donations	221,069	161,704
Legacies	<u>46,007</u>	<u>91,145</u>
	<u>288,621</u>	<u>314,644</u>

Donated goods related to donated tools.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers. In accordance with the FRS102 and the charities SORP, the economic constitution of general volunteers is not recognised in the accounts.

TOOLS FOR SELF RELIANCE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Sale of tools and scrap	53,576	71,431
Craft and other income	<u>19,570</u>	<u>20,744</u>
	<u>73,146</u>	<u>92,175</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Rents received	68,375	62,368
Deposit account interest	<u>3,817</u>	<u>8,654</u>
	<u>72,192</u>	<u>71,022</u>

All investment income is derived from assets held in the United Kingdom.

5. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Grants	Charitable activity	<u>264,811</u>	<u>280,955</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable activity	<u>625,754</u>	<u>10,331</u>	<u>636,085</u>

7. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Charitable activity	<u>1,439</u>	<u>8,892</u>	<u>10,331</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	7,542	7,542
Auditors remuneration	4,850	4,713
Auditors remuneration other services	1,750	-
Hire of plant and machinery	<u>684</u>	<u>684</u>

TOOLS FOR SELF RELIANCE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

During the year no trustees (2023: none) were reimbursed out of pocket expenses totalling £nil (2023: £nil).

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	307,622	334,801
Social security costs	29,386	32,486
Other pension costs	<u>28,991</u>	<u>31,842</u>
	<u>365,999</u>	<u>399,129</u>

During the year, the key management personnel of the Charity comprised of the Chief Executive Officer.

The total employee remuneration and benefits of the key management personnel of the charity was £64,943 (2023: £61,815)

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

	2024	2023
Charitable	<u>10</u>	<u>11</u>

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

11. PRIOR YEAR COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	312,756	1,888	314,644
Charitable activities			
Charitable activity	35,181	245,774	280,955
Other trading activities	91,925	250	92,175
Investment income	<u>71,022</u>	<u>-</u>	<u>71,022</u>
Total	<u>510,884</u>	<u>247,912</u>	<u>758,796</u>
EXPENDITURE ON			
Raising funds	162,185	-	162,185
Charitable activities			
Charitable activity	<u>366,338</u>	<u>273,969</u>	<u>640,307</u>
Total	<u>528,523</u>	<u>273,969</u>	<u>802,492</u>
NET INCOME/(EXPENDITURE)	(17,639)	(26,057)	(43,696)

TOOLS FOR SELF RELIANCE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

11. PRIOR YEAR COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
Transfers between funds	<u>41,884</u>	<u>(41,884)</u>	<u>-</u>
Net movement in funds	24,245	(67,941)	(43,696)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>699,290</u>	<u>223,210</u>	<u>922,500</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>723,535</u></u>	<u><u>155,269</u></u>	<u><u>878,804</u></u>
12. TANGIBLE FIXED ASSETS	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1 January 2024 and 31 December 2024	<u>106,091</u>	<u>130,813</u>	<u>51,071</u>
DEPRECIATION			
At 1 January 2024	53,737	60,076	51,071
Charge for year	<u>2,122</u>	<u>2,616</u>	<u>-</u>
At 31 December 2024	<u>55,859</u>	<u>62,692</u>	<u>51,071</u>
NET BOOK VALUE			
At 31 December 2024	<u><u>50,232</u></u>	<u><u>68,121</u></u>	<u><u>-</u></u>
At 31 December 2023	<u><u>52,354</u></u>	<u><u>70,737</u></u>	<u><u>-</u></u>
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2024 and 31 December 2024	<u>14,019</u>	<u>24,745</u>	<u>326,739</u>
DEPRECIATION			
At 1 January 2024	7,010	24,745	196,639
Charge for year	<u>2,804</u>	<u>-</u>	<u>7,542</u>
At 31 December 2024	<u>9,814</u>	<u>24,745</u>	<u>204,181</u>
NET BOOK VALUE			
At 31 December 2024	<u><u>4,205</u></u>	<u><u>-</u></u>	<u><u>122,558</u></u>
At 31 December 2023	<u><u>7,009</u></u>	<u><u>-</u></u>	<u><u>130,100</u></u>

TOOLS FOR SELF RELIANCE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

13. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 January 2024	370,000
Revaluation	<u>450,000</u>
At 31 December 2024	<u>820,000</u>
NET BOOK VALUE	
At 31 December 2024	<u>820,000</u>
At 31 December 2023	<u>370,000</u>
Fair value at 31 December 2024 is represented by:	
	£
Valuation in 2021	370,000
Valuation in 2024	<u>450,000</u>
	<u>820,000</u>

During the year part of the freehold property used operationally was let out and as such has been recognised as investment property. There is no historical split of cost for this property and no cost has been transferred from freehold property to investment property. An unrealised gain has been recognised to reflect the market value of the property.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	306	1,068
VAT	3,784	3,690
Prepayments and accrued income	<u>27,157</u>	<u>48,649</u>
	<u>31,247</u>	<u>53,407</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts (see note 17)	4,989	4,228
Trade creditors	4,540	3,345
Social security and other taxes	3,304	4,699
Other creditors	5,697	2,945
Accruals and deferred income	<u>8,506</u>	<u>5,948</u>
	<u>27,036</u>	<u>21,165</u>

TOOLS FOR SELF RELIANCE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

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

	2024	2023
	£	£
Bank loans (see note 17)	4,156	10,059
Pension contributions	<u>540</u>	<u>341</u>
	<u>4,696</u>	<u>10,400</u>

17. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>4,989</u>	<u>4,228</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>4,156</u>	<u>10,059</u>

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	684	684
Between one and five years	<u>-</u>	<u>684</u>
	<u>684</u>	<u>1,368</u>

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Fixed assets	122,558	-	122,558	130,100
Investments	820,000	-	820,000	370,000
Current assets	189,001	160,326	349,327	410,269
Current liabilities	(27,036)	-	(27,036)	(21,165)
Long term liabilities	<u>(4,696)</u>	<u>-</u>	<u>(4,696)</u>	<u>(10,400)</u>
	<u>1,099,827</u>	<u>160,326</u>	<u>1,260,153</u>	<u>878,804</u>

TOOLS FOR SELF RELIANCE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

20. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	339,096	384,548	(450,000)	273,644
Designated funds	69,756	(8,256)	-	61,500
Revaluation reserve	<u>314,683</u>	<u>-</u>	<u>450,000</u>	<u>764,683</u>
	723,535	376,292	-	1,099,827
Restricted funds				
Africa Programme	158,399	5,057	-	163,456
UK Programme	<u>(3,130)</u>	<u>-</u>	<u>-</u>	<u>(3,130)</u>
	<u>155,269</u>	<u>5,057</u>	<u>-</u>	<u>160,326</u>
TOTAL FUNDS	<u>878,804</u>	<u>381,349</u>	<u>-</u>	<u>1,260,153</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	490,716	(556,168)	450,000	384,548
Designated funds	<u>16,760</u>	<u>(25,016)</u>	<u>-</u>	<u>(8,256)</u>
	507,476	(581,184)	450,000	376,292
Restricted funds				
Africa Programme	169,294	(164,237)	-	5,057
UK Programme	<u>22,000</u>	<u>(22,000)</u>	<u>-</u>	<u>-</u>
	<u>191,294</u>	<u>(186,237)</u>	<u>-</u>	<u>5,057</u>
TOTAL FUNDS	<u>698,770</u>	<u>(767,421)</u>	<u>450,000</u>	<u>381,349</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	304,657	(7,445)	41,884	339,096
Designated funds	79,950	(10,194)	-	69,756
Revaluation reserve	<u>314,683</u>	<u>-</u>	<u>-</u>	<u>314,683</u>
	699,290	(17,639)	41,884	723,535
Restricted funds				
Africa Programme	221,774	(21,491)	(41,884)	158,399
UK Programme	<u>1,436</u>	<u>(4,566)</u>	<u>-</u>	<u>(3,130)</u>
	<u>223,210</u>	<u>(26,057)</u>	<u>(41,884)</u>	<u>155,269</u>
TOTAL FUNDS	<u>922,500</u>	<u>(43,696)</u>	<u>-</u>	<u>878,804</u>

TOOLS FOR SELF RELIANCE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

20. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	510,884	(518,329)	(7,445)
Designated funds	<u>-</u>	<u>(10,194)</u>	<u>(10,194)</u>
	510,884	(528,523)	(17,639)
Restricted funds			
Africa Programme	225,712	(247,203)	(21,491)
UK Programme	<u>22,200</u>	<u>(26,766)</u>	<u>(4,566)</u>
	<u>247,912</u>	<u>(273,969)</u>	<u>(26,057)</u>
TOTAL FUNDS	<u><u>758,796</u></u>	<u><u>(802,492)</u></u>	<u><u>(43,696)</u></u>

General fund - Funds used for normal business activities

Designated fund - Funds allocated for organisational development

Revaluation reserve - Funds specifically relating to property revaluations

UK programme fund - Funds specifically for UK activities

Africa programme - Funds specifically for projects in Africa

21. CONTINGENT LIABILITIES

Tools for Self Reliance participates in The Growth Plan run by The Pensions Trust, a multi-employer scheme. There exists a potential debt that could be levied by the trustee of the Plan in the event of the employer ceasing to participate in the Plan, or the Plan winding-up.

As Tools for Self Reliance has opted to remain with the Plan and continues to offer this Plan to its employees, the likelihood of the debt crystallising is remote. Tools for Self Reliance is committed to paying deficit contributions to the Plan for seven years from 1 January 2020. The present value at the year end is £690 (2023: £309) and is included within creditors.

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

TOOLS FOR SELF RELIANCE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

23. ULTIMATE CONTROLLING PARTY

The charitable company is not under the control of another entity or any one individual.

TOOLS FOR SELF RELIANCE

England & Wales - Charity number 280437

Accounts



TOOLS FOR SELF RELIANCE

Practical help for practical people



**Report of the Directors and Financial Statements
For the year ended 31st December 2023**

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Company Information

Directors	Ms Linda Hansford – Chair and Treasurer Ms J Scott Ms Caroline Pinder Ms Sarah Dickins Dr Kathy Higgins Elected (21st October 2023) Mr David Fletcher Elected (21st October 2023) Ms M Tarrant Resigned (21st October 2023)
Chief Executive Officer	Ms S L Ingleby
Registered Office	Netley Marsh Workshop Ringwood Road Southampton Hampshire SO40 7GY
Registered Company Number	01487630 (England and Wales)
Registered Charity Number	280437
Accountants and auditors	Morris Crocker Chartered Accountants Station House 50 North Street Havant PO9 1QU
Principal Bankers	HSBC – Southampton
Website	www.tfsr.org

Front page photo: Mavis – Tailoring Graduate (T A Crusade Uganda)

Message from our Chair

It is my pleasure to present the Tools for Self Reliance Annual Report and review of activities for 2023, including the financial statements of the company.

Over the past few years, there has been a huge amount of change and challenge to our organisation from the impact of global upheaval manifesting in new economic, environmental and political constraints. We have been facing these challenges by remaining innovative and flexible, evolving programmes to fit the changing environment. 2023 saw many of these changes coming into play.



In our partner countries we extended our activities in “Transition to Work” initiatives and increased wider community activities around our projects. We continued to promote and extend training for women, adopted technological solutions for the creation of small start-up businesses, and supported sustainable small agricultural projects.

Operationally we adopted new technology in our “MEAL” (Monitoring Evaluation and Learning) platform that is now systematically capturing information from our project partners and trainees in Africa.

In the UK we focussed on the social value created for our volunteers alongside the economic value they provide through building tool kits and tool refurbishment, and as the demand for traditional tool kits in our partner countries becomes uneconomic or locally regulated, we are turning attention to new opportunities for our volunteers’ skills and production in the UK.

The funding environment is tough and increasingly competitive with the withdrawal of public funding across the whole sector; however, we remain grateful to those funders who are able to continue support to both the Africa and UK programmes.

On behalf of the Board of Trustees, I would like to both thank and congratulate Sarah and her Operations team, as well as all our volunteers, supporters, funders, and partners on rising to the challenges driven by these “interesting” times.



Message from our Chief Executive Officer

I would like to open this report with a huge thank you to our funders, supporters and volunteers for your constant commitment to the charity as we continue to navigate our way through what feels like an unending period of instability. In spite of the challenges this has created I am pleased to say that this report highlights a number of significant achievements, key areas of progress, the positive outcomes and the impact achieved in projects delivered by our partner and the contributions of our volunteers during the course of 2023.



In line with our strategy, we continued to prioritise support for trainees and graduates, ensuring equity and access across our projects. We worked with partners to identify trades that female participants felt would give them better pathways to success when moving from training into work, and embedded adapted training programmes to accommodate participant's family responsibilities and other specific needs.

We also delivered projects providing start up grants and ongoing mentoring for new graduates, and projects supporting established businesses to upskill and access additional tools. We remain extremely grateful for the commitment of our partners to deliver meaningful solutions which build a resilient future for participants and their communities

Another highlight of 2023 was the progress made in setting up our new monitoring and evaluation system. A significant amount of work has gone in to honing the tools, systems and platforms needed and we were delighted to be able to share these with partners at training workshops in Zambia, Ghana, and Uganda. We are now well placed to build a robust range of data to demonstrate impact and provide key learning which we can use to review and develop new projects.

Tools for Self Reliance has a rich history of providing tools and equipment for projects. However, one of the impacts of the volatility and uncertainty of the global economy has been the rising costs for shipping and refurbishing, and we have had to review this part of our work. Our partners are now able to procure trade tools locally at an equivalent or lower cost and as such any ongoing provision needs to be done in the most cost effective way possible. To make best use of the tools donated and the time and expertise of our volunteers, we are also exploring how we might support trainees and graduates of training in the UK through our UK Kits Programme.

In closing I would like to once again thank all those who support our work and also thank our trustees and amazing staff team for all of their hard work and dedication. Together we will move forward with resilience and determination to maximise all opportunities to achieve our mission.

Sarah Ingleby

Our vision:

A world free of poverty where people can use their skills and energies to meet their needs and aspirations.

Our mission:

Tools for Self Reliance supports people to gain the skills and knowledge they need to build resilient livelihoods and thriving communities.

OUR AFRICA PROGRAMME STRATEGY

GOAL 1

We will continue to work with and through partners in Ghana, Malawi, Sierra Leone, Uganda, and Zambia, supporting training projects that promote income generation and build more resilient livelihoods.

GOAL 2

Our project design will be built upon principles of equity and access. Alongside our core training programme, we will:

- Explore new trades which offer women a pathway to success
- Breakdown barriers to inclusive training, adapting training models to embrace the widest pool of trainees and welcoming those excluded from formal training opportunities.

GOAL 3

In collaboration with our local partners, we will implement activities which complement our core training model, to engage and benefit hosting communities and deliver on our commitment to poverty reduction, quality education, decent work, and economic growth.

GOAL 4

We will develop a more effective and robust monitoring, evaluation, and shared learning system so we can better test, assess and improve our ways of working and evidence the impact of the projects delivered.

GOAL 5

We will build our capacity and that of our partners to achieve financial sustainability and to ensure quality control and standardised best practice in all project design and implementation.

GOAL 6

Our projects will systematically evaluate their climate impact, educate trainees on their trade's environmental cost, and work to optimise climate resilience within local communities.

Our Africa Programme

Over the course of 2023 partners faced the same cost of living crisis we have seen in the UK, driven on by global insecurity. These high inflation rates were exacerbated by devalued currencies, shortages in materials and in a number of cases the impact of natural disasters, such as Cyclone Freddy which devastated Malawi in March. Yet despite these difficulties, they continue to provide high quality training, encouraging, and supporting a wide range of trainees to consistently attend and complete their courses.

Vocational Training Projects and Participants

Country	Number of projects by country		Number of training participants by country					
	Start 22 Ending 23	Starting 23 Ending 24	Total	Male	Female	Total	Male	Female
Ghana	2	2	Total	120	Male 30	Female 90		
Malawi	3	5	Total	608	Male 262	Female 346		
Sierra Leone	1	1	Total	120	Male 44	Female 76		
Uganda	2	1	Total	203	Male 80	Female 123		
Zambia	2	2	Total	152	Male 73	Female 79		
Total	10	11	Total	1,203	Male 489	Female 714		

Eliashib Restoration Centre, Zambia
Transition to Work Project

As part of supporting recent graduates to transition to work, Eliashib invited former tailoring trainees to their centre to make the most of an opportunity to share knowledge and help build a sense of community within the tailoring program.



The seasoned trainees who qualified from as far back as 2010 shared their experiences, techniques, and tips with the newcomers, fostering a supportive learning environment. Sharing both the challenges faced during their training and the success stories afterwards, provided valuable insights for the new trainees. It demonstrated that overcoming obstacles is part of the learning process and that persistence pays off in the end.

As well as the traditional vocational and business development training programmes, partner activities this year have included the new transition to work projects and we have seen some very exciting results. Graduates starting their businesses have received grants to support their business plans, complemented by regular on-site visits for mentoring and troubleshooting. The resulting package has led to three-fold increases in income for many young people, a significant rise in customer numbers, and clear improvements in financial and client record keeping. This injection of financial support and tailored guidance is helping fledgling businesses navigate the first difficult months of trading, putting our new graduates on the right footing for confident and successful business practice.

Our Africa Programme

We have also been supporting partners as they welcome more women into their projects, looking at ways to adapt training schedules and to offer a wider range of trades with a track record of success for women. Crucially, this support has also included securing funds for childcare, so women are able to fully engage in their learning.

From the Dragon's Den project in Malawi where women were trained to pitch their business plans to win an investment grant, to the wrap around support which provides accommodation, food, and a training package for street connected women in Ghana, our bespoke and comprehensive projects put women at the centre of the design and the results already speak for themselves.

Our partner representatives have also taken centre stage in running the Africa Partner Council this year, with a meeting chaired each quarter by one of the partners to discuss strategic and operational issues. This forum provides a voice for all partners and a platform for consultation and input into the Tools For Self Reliance plans and operations.



Dragon's Den participants



Street Girls Aid trainees

We continued to embed quality control into our projects, working with partners to ensure all training programmes are monitored and assessed by accredited systems in country. At completion of training, all successful graduates should now receive a nationally recognised certificate which open doors to additional clients and provides an objective measure of high training standards. Our new training manual for Sexual and Reproductive Health is being pilot tested with our partners in Ghana, and we will complete training materials for business skills in the coming year.

Shipments sent in 2023 included kits for our partners in Uganda, Ghana and Zambia and we ended the year with a shipment to Malawi which will arrive in February 2024. While the provision of start-up tool kits remains a core element of all our training programmes, we have been reviewing shipping and clearing costs which have increased significantly over the past few years and also been working with partners to explore what tools are available in country. We aim to be the best stewards of our hard-earned resources and with escalating shipping costs and complex and costly import regulations into many partner countries, we are seeking the most efficient ways to achieve this, whilst still respecting the tradition and heart of the Tools for Self Reliance ethos.

Our Africa Programme – Spotlight on our projects	
Partner	Norsaac
Location	Karaga, Ghana
Project	Transition to Work
Graduates	40

This six-month Transition to Work (T2W) project supported and empowered 40 young people providing a unique opportunity for them work together in small business groups, to identify innovative products which would be new to the market in their respective communities.

The business groups shared experiences and ideas to boost their incomes and learn new business development activities. Ongoing support was offered through the Business Advisory Centre which guided graduates through their business ideas and each of the graduate business group received a start-up grant of £170 to capitalise their business ventures. For the most part graduates used their grants to buy materials, but some used these funds to rent and set up their workspaces.

The grants, combined with the additional business skills and shared learning opportunities allowed graduates to focus on business activities such as growing their customer base and improving their business management.

There have been some outstanding outcomes from this project, with some groups doubling the initial investment, showcasing the remarkable success they have achieved.

Some of the implemented ideas and activities included:

- production of ultra-modern beds and wooden doors, glass centred tables for sale
- a retail outlet for motor bike spare parts such as tires and tubes, gear leavers, wheels, and oil for sale within repair shop
- purchase of construction equipment and tools to rent out for a regular income
- a retail outlet for sewing materials such as cloths, zips, and needles

To enable ongoing networking, ideas sharing and peer support, a digital space was created for participants to connect both professionally and socially. This was in the form of WhatsApp groups set up in the two districts the business groups are operating in. These digital connections also served as marketing platforms for some groups to display their products.

At the outset, there were around fifteen graduates who could not afford smart phone but, as a result of profits made from the small grants, five of them were able to afford a smart phone during the project and joined the WhatsApp platforms.

**Musah Amina – Transition to Work
Karaga, Ghana**

“Thanks to this project, I have had the privilege of receiving invaluable support and a set of essential tools to enhance my sewing skills.

What's even more remarkable is that I had the chance to gain knowledge ahead of my peers, even without external assistance. I diligently practiced using these tools in the comfort of my home, and I soon became quite proficient in sewing, outpacing my fellow apprentices. As a result, I successfully completed my apprenticeship ahead of schedule.”

“Today, I proudly hold the title of "master" and have established my own sewing workshop, where I am currently mentoring three talented apprentices. Moreover, my journey has been further enriched through collaborative endeavours facilitated by the Transition to Work (T2W) ventures concept. This initiative has not only allowed me to learn from my peers but has also provided me with additional support to elevate my income-generating activities and expand my business.”



Our Africa Programme – Spotlight on our projects	
Partner	FESODEV (Foundation for Education and Social Development)
Location	Lilongwe, Malawi
Project	Vocational Training
Trainees	55

Women face many barriers when they seek to build sustainable livelihoods through vocational training. With lower literacy levels, they are often barred from joining courses and childcare or housework responsibilities infringe on the time needed to commit to training. For those who can stay the course, starting a business with newly established skills is hampered by social and legal exclusion from financial services.

Working with FESODEV, we launched a pilot project in August 2022 designed to tackle the barriers faced by single mothers, widows, and female early school leavers, living in Chankhungu. The project offered popular women’s trades, an adapted training schedule to maximise attendance and an on-site creche which gave trainees a safe and supported environment to leave their children. Alongside the skills and business training, women were introduced to the Village Savings and Loans Methodology, which is designed to build capacity and confidence in financial management as the groups grow their savings and offers access to loan facilities as the members start their businesses.

By August 2023, all 55 trainees had completed a nine-month practical training programme in hairdressing, tailoring or catering and a three-month work placement. This on-the-job training with expert trainers was followed by the graduates receiving their new start up tool kit, transitioning into work, and setting up new businesses.

Data collected shows there was a 100% completion rate with consistent attendance from all trainees, a real testament to the enabling environment achieved through the project design. Data and feedback from the graduates also shows there were significant improvements in wellbeing and financial security. Forty five trainees had successfully set up a business and ten trainees had secured formal employment. Most compellingly, every graduate told us they could now buy food “all or most of the time” at the end of the project, with over a third now adding meat to their diet at least once a week, an impossibility for all before the training began.

The tailoring graduates reported that their weekly income had risen to £40, a threefold increase in earnings. Women who before training had hovered barely above the poverty line, were now confidently earning three times this level, with all graduates reporting that they were working and all able to save weekly. This increased income had a significant impact on family wellbeing; at the outset of the project less than 10% of trainees reported that they were able to pay medical bills or school fees “all or most of the time”, whilst this was possible for all as the project ended.

The project graduates reported a significant increase in income, but importantly, thanks to the business skills training and their participation in Village Savings and Loans Associations, the women are continuing to invest in their businesses with an eye to long term transformative changes in their household financial status. The women have also left the training, better equipped to run their business, or achieve success through employment by learning business skills such as marketing, book-keeping, understanding profit and loss and growth strategies, as well as reporting an improvement in their basic literacy and financial ability.

Eniya and Sabina – tailoring graduates
Lilongwe, Malawi

Eniya and Sabina were amongst the successful trainees who completed their training in tailoring. Both women were new to tailoring and enjoyed learning the new skill, but their training really came to life during the three-month work placement at Mr. Nkwere’s tailoring shop in the nearby trading centre where they interacted with customers, seeing work in the real world.

With this package of hard-earned skills, Sabina is confident that she will earn enough to pay all school fees and buy fertiliser to farm as well as investing further in her new business.”



Our Africa Programme – Community Investment Activities

All projects implemented by Tools for Self Reliance and our partners include investments in the local community. These activities are designed to showcase trainee skills, open opportunities for a future client base, build infrastructure and services in hosting communities and strengthen the working relationship with local government and neighbouring households.


Country	Thematic Approach	Total beneficiaries
Malawi	Re-usable pads	100
Malawi	School uniforms	50
Malawi	VSLA groups	55
Malawi	Community baking training	100
Malawi	Community manure production	500
Malawi	Fruit trees planted at schools	10,655
Uganda	Re-usable pads	650
Uganda	Latrines	1,020
Uganda	Changing facilities	360
Totals		13,490*
*This total includes 1,315 female participants		

Here are some examples of activities undertaken by trainees during the course of 2023

Partner: T A Crusade
Location: Mukono Uganda

In August 2023, our partner T A Crusade completed a vocational training project in Nakifuma, about 30 miles east of Kampala. 125 young people completed their training in 7 different trades. Trainees on the construction and tailoring courses applied their new skills to activities agreed with local leaders and neighbouring schools.

Construction trainees constructed new latrines in Kayunga Junior School, improving access to quality sanitation for 2,600 pupils. Tailoring trainees learned how to make reusable sanitary pads which were distributed to 650 rural schoolgirls in Kayunga to manage menstrual hygiene and to support their continued consistent attendance at school.



Partner: Lilongwe Youth Organisation (LYO)

Location: Lilongwe Malawi

LYO implement vocational training projects in Kauma, a peri urban area of Lilongwe. In 2021 they launched a new pilot activity - sustainable agriculture and healthy nutrition.

The results were impressive, participant farmers reported that through using their new skills they were able to achieve bumper harvests and had a clear and effective strategy for marketing their crops thanks to their business training.



The success of the pilot activity, and the significant impact on household income, led to high demand from the community for further training.

So, in 2023, LYO designed a follow up training project in consultation with the Permaculture Paradise Institute and village leaders who guided many aspects of the project design, sharing knowledge on local sustainable farming practices, and woodlot management.

Local families farm on poor quality soils and have low levels of productivity but cannot afford to purchase fertiliser. Ahead of the 2023/4 growing season, with the help of local church elders and village chiefs, project staff and trainees facilitated free training on composite manure production in their communities. 500 of the farmers who attended the training session reported that they had applied the new techniques and are awaiting their upcoming harvest with great anticipation.



Lastly, with the input and support of the trainees, 347 fruit trees were planted in three schools in neighbouring communities which will benefit the 10,655 pupils and staff. Ongoing support will be given in the care of these trees, so they are able to provide a regular source of fruit for the schools.

Our Africa Programme Monitoring, Evaluation, Accountability and Learning

During 2023, the Africa Programme made good progress with this priority activity. By the end of the year, partners in four of our programme countries had completed their training on the new MEAL platform, with workshops held in Ghana and Uganda and a joint workshop held in Lusaka for all Zambian and Malawian partners. At the end of training, tablets were given to all participants to continue their familiarisation on the new system, and as new projects have started up, data is being uploaded and analysed on the Makerble platform.



Zambia and Malawi Partner Workshop



Uganda Partner Workshop

We have already been able to trace progress of trainees as they complete their training, capturing impact data which reflects improving income and tangible changes in wellbeing as well as individual stories. This combination of project-level data which gives an overview of progress, complemented by case study details and graduate stories provides a compelling picture of our work which we can share with all stakeholders, and which will underpin our learning pathway to improved project design and implementation.

Alongside the training workshops, the team visited partners in all countries to meet with staff, trainees and their local leaders and communities, to observe projects in progress, evaluate and assess the impact of those completed and to discuss new opportunities for future work. The opportunity for face-to-face discussions, the chance to walk around community developments, sit with trainees in their classrooms and workshops and see new businesses as they start to trade is so important in understanding how we are succeeding as well as seeing at first hand the operational challenges partners face.

Our Africa Programme – Key activities for 2024

- We will undertake a mid-point strategic review of the Africa Programme, to assess progress, identify and embed learning and to adapt the broader organisational strategy to reflect changes in the way we are working
- We will continue to work with partners to maximise opportunities to effectively gather data and evidence of impact to inform our work and enable the development of targeted interventions.
- We will continue to develop our In Country Officer role in Zambia, with a specific focus on formal registration of the charity in the country so as to better support our partners, to open up new avenues for local funding, to ensure operational excellence through constant review and feedback, and improve opportunities to design and deliver projects directly in communities.
- We will review how we work in partnership so as to ensure these working relationships make best use of resources available and achieve the greatest sustainable impact.
This will include examining the countries of operations, and future programming in each of those countries. We will also examine different project models which align to our partner's areas of expertise and provide opportunities to increase project impact.
- We will work with partners to explore opportunities to develop projects working with marginalised groups such as prisoners, ex-offenders, and refugees.
- We will continue to develop projects which embrace increased inclusion of other marginalised groups, such as young and / or single mothers and people with disability.
- We will examine how the charity and our partners can link in with academic institutions to assess the environmental impact of the vocational trades delivered through our training projects.

In collaboration with these institutions, we will begin developing mitigation strategies alongside our local partners so that these might be taught in tandem with the vocational training allowing participants to make informed choices about how they operate once they graduate.

Our UK Programme

OUR UK PROGRAMME STRATEGY

GOAL 1

We will support our existing volunteers and groups across the UK, ensuring we understand and optimise the impact of our volunteering opportunities.

GOAL 2

We will continue to seek support from volunteers in the collection, refurbishment and upcycling of quality second-hand tools and equipment.

GOAL 3

We will develop a range of opportunities for volunteering beyond tool refurbishing, including fundraising and profile-raising activities.

GOAL 4

We will meet the needs of the existing and the broadened range of trades supported through provision of tools and equipment for projects in Africa where this is needed, and it is cost effective to do so.

GOAL 5

We will explore opportunities to work with organisations and training providers in the UK and to offer the tools and equipment needed for trades people.

Working with Volunteers

Our volunteers and Support Groups have given another year of fantastic support to the charity. Their much-appreciated time and enthusiasm ensures that Tools for Self Reliance is represented in local communities across the UK and the wide range of volunteering activities they undertake plays a key role in enabling us to continue our work.

Across the UK we have over 30 Support Groups, some of which were set up right back when the charity started over 40 years ago. The average length of support from our support groups is a remarkable 25 years. Within our Support Groups and including volunteers at our headquarters, we have 400 volunteers.

In a year of change and transition we are grateful that our volunteers have been patient and understanding as we adapt to new ways of working and changes to the provision of tools and equipment for our projects. Looking forward, we are confident that they will remain committed to supporting us to navigate challenges and to seize new opportunities.

We are also incredibly grateful to all our individual volunteer collectors across the UK. These supporters give their time, petrol, and the boot space of their car to collect tool donations in their area and deliver them to us directly at HQ, or via their nearest Support Group.

Our UK Programme – working with and supporting our volunteers

Recognising long service



Each year we recognise the contributions of our volunteers, awarding long service certificates ranging from 10 to 40 years. Across our volunteer community, the average length of service is 13 years. In 2023 certificates were awarded to sixty volunteers who reached long service milestones, with their contribution representing over 1,000 years of volunteering! Congratulations and thanks go out to all these volunteers for their amazing commitment to our work.

Meet our Support Groups - Bakewell

Nestled in the lovely backdrop of the Peak District, the Bakewell volunteer group has been supporting Tools for Self Reliance since 1983.



In that time the group have sent thousands of tools and hundreds of sewing machines with haberdashery, and recently reached their landmark 600th box of tools.

Alongside this refurbishing work, the group have also raised £11,000 for Tools for Self Reliance since 2010 - through car boots, charity stalls, auctions, and scrap. In 2023 the group received a cheque from Better Derbyshire Dales as part of their Celebrating People Award.

Until 2019, the group were located in 'The Crypt' underneath a local church (their fourth workshop). However, after it was declared unsafe, they had to find a replacement. Finding rent-free premises is obviously difficult, particularly in a popular town where any potential buildings are often turned into holiday cottages. The pandemic then slowed the process even further.

Eventually the District Council found them a disused toilet block situated in an agricultural business centre. Now, after a flood risk assessment, successful planning permission, building estimates, fundraising and alterations – the group and its seven members are now happily in a new workshop that bears little clue to its former life (except for the working loo it boasts).

Many volunteers have given their time and support with the group across the years – but there has been one constant throughout - Mary Pope, who has kept the group going for over forty years and, more recently helped bring the group back after a four-year gap.

Meet our volunteers

Mary Pope



Mary started supporting Tools for Self Reliance through the Bakewell volunteer group in 1985, after seeing a poster in the local library. Having previously taught woodwork and metal work, the idea of refurbishing tools was immediately attractive, and she felt it was something practical and useful she could turn her hand to.

After speaking with one of the Trustees, Mary quickly realised the importance and responsibility the charity had for supplying good quality tools that could be depended on for years. After that Mary helped maintain the group's quality with (as another group member described) her “quiet determination and gimlet eye” for quality control.

It is this same determination that helped the group reemerge recently after four years without a workshop, having lost their previous premises in 2019. Mary's drive and determination ensured that, despite difficulties finding a suitable alternative during a global pandemic and then securing the required funds and building permission, the group are now able to continue their amazing work.

Mary herself highlights that it is the group's collective drive to keep going that has brought them through their ups and downs and that **“being useful in good company is a strong incentive, it's what holds the group together”**.

Meet our volunteers

Nikki Field



Nikki volunteers in our sewing machine workshop, restoring machines to go out to our projects.

“I chose to take early retirement in March 2020 to go travelling – just as Covid hit, which halted all my plans. This left me with plenty of time on my hands, and during a break in lockdown I spotted a dilapidated treadle Singer sewing machine for sale locally, and decided I needed a project to keep me busy so

decided to take it on. While scouring the internet for helpful videos and advice on how to tackle the restoration, I came across the BBC documentary about the Clydebank Singer factory which featured our very own Alan Busher demonstrating how these sewing machines are still being used today by the charity for their overseas projects.

Once restrictions were over, I contacted Tools for Self Reliance to ask if my newly learned skills could be put to good use, and Alan himself took me under his wing. It's nearly three years now since I joined the sewing machine workshop, and now I thoroughly enjoy my one day a week, always learning something new from the established volunteers who are a veritable mine of useful information. Their support has been invaluable, especially now that I am working on the electric machines which are also needed for projects.

Aware that the charity is desperately in need of funds to support their projects, I have also recently been providing a sewing machine servicing facility to people in my local area, using the skills Tools for Self Reliance has taught me. This has proved very popular and has helped to raise over £700 so far.

“I love my volunteer days at Tools for Self Reliance! The staff and volunteers are always so welcoming, and I really enjoy the ‘tea break natters’ as well as the practical workshop tasks; it is incredibly satisfying to pack up a completed machine, knowing it is now working beautifully and will go on to support someone to have a better future”.

Our UK Programme – working with and supporting our volunteers

Our Volunteer Coordinator, Ben Riley, hit the road again throughout 2023 for his annual group visit trips. As always, each group provided a warm welcome and valued the opportunity to have an update on the charity’s operations in the UK and Africa.



South Birmingham Support Group



Sutton Support Group



Bridgend Support Group

Our UK Programme – provision of tools and equipment

As already mentioned in this report, there have been a number of changes to the ways we work with our partners and also a number of external factors which have made the shipping of tools from the UK to our projects more difficult or unviable.

This has inevitably impacted on the number of kits shipped; however, we are most grateful to all of our volunteers and support groups who collected, refurbished, and packed tools for shipments during the year. In total they provided 53 completed kits for the shipments sent.



Liverpool Support Group

Country	No. of tools	Replacement value *
Ghana	3,606	£5,142
Malawi	5,767	£3,520
Zambia	1,239	£1,043
Totals	10,612	£9,705

Our 2024 Shipments

It is important to acknowledge the ongoing value and need for tools to support training and equip graduates so they can start their own small business. So, we will continue to provide tools and equipment to our projects where it is cost effective to do so and where in-country importation legislation and customs charges do not negatively impact this.

Given how these changes affects one of the core areas of support provided by our dedicated volunteers and to ensure we are able to continue to make the best possible use of their time, skills, and ongoing commitment, during the year we began exploring other opportunities and outlets for the tools and equipment donated to the charity.

One of the new initiatives we will progress in the coming year is the provision of kits and tools to UK organisations which provide vocational training, and which run transition to work projects – such as those for army personnel who are leaving the services. We will look to provide the kits and tools they need for their work at an affordable cost, using funds generated to support our work in the UK and our projects in Africa.

We will also continue to maximise opportunities to generate income from sales of excess tools and from tools and equipment which are not suitable for our projects. Our volunteers will also contribute use their skills to provide paid for services such as tool sharpening, sewing machine repair and to make products by upcycling of tools.

Our UK Programme – Volunteer Led Income Generation

Our volunteer and Support Groups right across the UK and at our headquarters have once again had another amazing year on the fundraising front. Alongside sales from workshops, garages and gardens, our volunteers have been at the forefront of setting up and staffing stands at events including the Bodgers and the Oak Fair. Across the year our Support Groups raised £44,118. Closer to our headquarters, volunteers also helped at the New Forest Show, New Forest Folk Festival, Romsey Show, and together with our three Tools and Haberdashery Sales during the year we raised £70,548.

Increasingly our volunteers have embraced new online sales outlets to boost their income generation and we aim to encourage new volunteers to join us in the coming year to increase our online presence on a range of sales platforms.



In the summer, our volunteers played their part in helping us to achieve our income target for our Tea for Tools event, playing a pivotal role in ensuring we reached £10,000 and maximised the opportunity we had to double these funds through the matched funding offered to us from the Dagleish Trust.

Malvern Support Group

Income from our volunteers and Support Groups continues to be an essential source of flexible, unrestricted income used to support our operations and importantly for funding needed for projects. During 2023 over £21,000 was allocated to projects across all of our country programmes. We were grateful at the end of 2023 to receive a donation of £5,000 from our sister charity Tools for Self Reliance Milton Keynes. This donation has been allocated to a Transition to Work project in Uganda which started at the end of 2023.

At the end of the year our Support Groups also stepped up to help with our Big Give match funding campaign, contributing £10,265. A huge thank you goes to the Groups that helped to make this campaign such a big success and ensured that we have now secured funds for our 2024 project with Mobility Sierra Leone.

We would also like to acknowledge in-memory and legacy donations we have received from volunteers we have sadly lost during the year. We would like to extend our sympathies to the families of those individuals, as well as our thanks, and hope some comfort is found in the knowledge that these donations have gone to a good cause and have a positive impact.

Our UK Programme – Fundraising

Fundraising events



Bodgers



Oak Fair



Romsey Show



Tea for Tools

Our Craft to Craft Group

In 2023 our Craft to Craft group continued to deliver workshops and to sell craft items produced by the group members. We would like to acknowledge and congratulate them on reaching a milestone of raising £1,000 in the year, a key contribution to our fundraising efforts.



Craft to Craft Group



Craft workshop in October

The success of the charity relies on a strong portfolio of income streams. We are extremely thankful for the commitment and efforts our volunteers have put into such a wide range of fundraising activities across the year. The hard work, generosity and enthusiasm shown by our volunteers has made such a difference at a time when securing funds is a real challenge.

Our UK Programme – Key activities for 2024

- We will provide ongoing support to our volunteers and Support Groups – providing regular updates through Ebulletins and quarterly Zoom volunteer meetings. We will also hold a Volunteer Open Day at our HQ.
- We will continue to work with our volunteers and Support Groups to collect and refurbish the tools and equipment needed to fulfil the kit requirements for our projects in Africa.
This will include kits for projects in Sierra Leone and Zambia
- We will explore and develop opportunities to work with organisations and colleges requiring tools for training schemes in the UK.
- We will identify specific role requirements and recruit new volunteers to support our work in the UK and in our income generating and grants fundraising work.
- We will undertake work on our HQ site to ensure we are able to maintain regular income from rented units, whilst also refurbishing other property that can be used to generate income.

Resourcing our work

Our Programme Strategies

RESOURCING OUR WORK

GOAL 1

We will continue to invest and build on our robust organisational structure to effectively resource the delivery of our programmes and activities.

This will involve:

- working with funders and institutions to secure a balanced and sustainable range of income sources
- growing our supporter base to bring on board individuals with an interest in supporting our work and programmes
- maximising opportunities to generate income from sales, events, and rent

GOAL 2

We will use an integrated communications approach, making best use of traditional and digital platforms to share data and evidence of the impact our work, sharing success stories and lessons learned that enable us to shape our work to achieve the best possible outcomes and impact.

GOAL 3

We will invest in our team to ensure they have the skills, training and resources needed to achieve operational excellence and maximise the impact of our work.

Responsibility for income generation lies primarily with the Fundraising Team. No fundraising activities are undertaken by external paid fundraisers or by any commercial participator. We do not receive statutory grants or donations from the Government or their departments, allowing us the flexibility to run our projects in partnerships as we best see fit.

Tools for Self Reliance is registered with the Fundraising Regulator and has a robust Fundraising Policy in place, underpinned by an Ethical Giving Policy and Refusal and Acceptance of Donations Policy.

During 2023 we received no complaints regarding our fundraising activities and responded immediately to any requests made through the Fundraising Preferences Service.

Resourcing our work

Tools for Self Reliance continues to be supported by a loyal group of individual donors, some of whom have been supporting us since the charity started. Our work is also funded through a mixture of charitable grants, donations, legacies, and funds raised through rents and events income.

As we set out at the start of 2023, we were keenly aware that the global and national issues that came to the forefront in 2022 would inevitably impact on our work and fundraising efforts. Ongoing increases in inflation and the cost of living and global unrest provided a persistent challenge to fundraising and income generation activities throughout the year. These increases significantly impacted operational and project costs and shaped a challenging environment for securing donations, and funds from Trusts and Foundations who also faced challenges maintaining their giving capacity. Credit goes to our fundraising team who worked hard to meet fundraising goals across a portfolio of income streams.

A strong and diverse funding base remains crucial, so we are most grateful for all those who made donations to the charity – thank you all for enabling us to deliver our work in the UK and through our partners in Africa. Below is an overview of just some of the successful activities and campaigns we delivered during the year.

Our work with funders and institutions

Throughout the year, efforts focussed on securing funds needed to enable the delivery of projects by our partners. The majority of funds for our projects comes from trusts and foundations and we are very grateful for their ongoing commitment to our work. In order to achieve improved continuity of support for projects, we looked to identify funders able to provide multi-year funding. We were delighted to secure a donation of just under £500,000 for one of our partners in Ghana to enable them to continue delivery of both vocational training and Transition to Work projects up to 2028.

As we look ahead to 2024, we will continue to make use of the increasing impact data produced by the Makerble platform, partner reports and feedback from trainees and graduates, alongside statistics, global reports, and case studies, to strengthen new applications and give ourselves the best possible chance of securing the funds needed to fulfil our commitments to projects.

At the end of 2023 we were pleased to be successful in securing support for a funded 12-month secondment from the John Lewis Golden Jubilee Award programme and look forward to welcoming our new volunteer in February. She will work closely with our Fundraising and UK Teams offering administrative support and community prospecting for our UK Kits programme.

Resourcing our work

Communications

During the year we made a number of changes to our website to improve navigation and to ensure the site was as accessible as possible for those with visual impairments. We also updated news from our projects, sharing success stories and feedback from our trainees and graduates.

We also used our regular publication, Forging Links and our Ebulletin to promote our events and share more news on our Africa and UK programme activities. These news updates benefitted from time spent by one of our fundraising team in Ghana, visiting partners and meeting trainees and graduates and getting to hear their stories first hand.

Income Generating Activities

During the course of the year, we held a number of events for the public to raise funds, including our Big Spring Quiz and Christmas Quiz. We attracted a loyal band of supporters to these events with tickets purchases supporting our work in the UK and Africa.



Moving towards the summer, we achieved a very successful outcome from our Tea for Tools event, which was match-funded by the Dalgleish Trust. This enabled us to both increase our funds raised and attract new supporters to the charity. We ended the year with a successful Christmas crafting workshop raising over £1,000.

At the end of 2023 we also achieved the target we set for donations as part of the Big Give Christmas Challenge, in which donations are matched by champions. We raised over £19,000 to support a project with our partner Mobility Sierra Leone, to support people living with disabilities, or have dependents living with a disability. This project will begin in the Spring of 2024 and will deliver training programmes in tailoring, hairdressing and cosmetology.

As the climate for fundraising for international development continues to increase in difficulty and the competition for grants through trust and foundations is fiercer than ever, we look to 2024 to diversify our income streams with the launch of a lottery and other giving opportunities, such as legacy and in-memory giving.

Fundraising and Communications – Key activities for 2024

- We will complete recruitment for a new role in the Fundraising Team, completing this by autumn 2024.
- We will look to expand volunteer support for our fundraising team, offering roles in prospecting and research, bid writing and communications.
- We will continue to ensure we maintain and develop a mixed portfolio of donors and funders to achieve both restricted and unrestricted income targets.
- We will identify new opportunities and funders to support our programmes. In particular, we will seek funding from trusts and donors with interest in supporting more vulnerable target groups such as young and / or single mothers, ex-offenders and those living in refugee settings.
- We will continue to promote in memory giving programmes to supporters who may be looking to leave a legacy or donation to the charity.
- We will work with an external management provider to launch a Lottery Programme to generate income through subscribers, with income from this activity helping to boost our unrestricted income and in turn contribute to the delivery of our work in Africa and the UK.
- We will continue to use our publications, Ebulletins and social media platforms to update existing supporters on our work and the outcomes of projects delivered by our partners, whilst maximising opportunities to attract and engage with new supporters and subscribers.

Treasurer's Review of Financial Position

2023 saw us generally maintain our healthy financial position as operating expenses increased with inflation but remained tightly controlled, and despite a downturn in individual giving, that was offset by an increase in legacies.

Programme driven income and expenditure was slightly lower than the previous year which had seen us catch up on post pandemic projects, and which inevitably fluctuates with project timing and funding.

We continue to maintain a prudent approach to operating cash reserves which exceeded our reserving policy of 2 to 3 months core operating expenses at the year end.

Governance

Tools for Self Reliance is a company limited by guarantee. It is registered as a Charity with the Charity Commission. Membership of the company is open to all those who fulfil the criteria and is subject to approval by the directors. Members have a limited liability of £1.

Directors and Trustees

For the purposes of Charity Law and throughout this report, the trustees of the Charity are collectively referred to as the directors. Directors are elected from and by the membership at the Annual General Meeting.

The Directors are responsible for the overall direction of the Charity, policies, and legal compliance. Operational responsibility is delegated to the Chief Executive Officer, who is assisted by a staff team at the Charity headquarters based at Netley Marsh. The Directors have a yearly meeting with the staff team to discuss the current and future strategic direction of the Charity. They also meet with staff as required as part of their work on the Board sub-committees.

Charitable Operations

The Directors confirm they have complied with their responsibilities in pursuance of the Charity's public benefit objective in terms of Section 4 of the 2006 Charities Act, having due regard to the guidance published by the Charity Commission when exercising any powers or duties to which the guidance is relevant.

Tools for Self Reliance's charitable objective is:

"The relief of poverty amongst the people in developing areas in the world by the provision of hand and other tools and equipment, together with training in their use, business skills and livelihood skills."

In addition, the Charity provides facilities in the UK for the personal development of individuals with the object of improving their conditions of life.

The Charity carries out these objects by:

- supporting the delivery of livelihood development projects in five Africa countries
- the collection and refurbishment of donated tools and equipment
- providing opportunities for volunteers across the UK to engage in meaningful activity in support of the work of the charity.

Statutory Policies

Risk Management

The Directors have examined the potential risks that the Charity faces. They have reviewed the risks on a regular basis and confirm that measures to minimise these risks are in place.

Reserves Policy

Our reserves policy is set to ensure that our work is protected from the risk of disruption at short notice due to a lack of funds, whilst at the same time ensuring that we do not retain income for longer than required. As such it is Tools for Self Reliance's policy to manage the Charity such that available cash reserves are held at a minimum level of between two- and three-months' core running costs. At the year-end we had unrestricted cash free reserves of £153,679 (2022 - £111,697), which meets this criterion. Surplus cash is placed on short term interest bearing deposits.

Other Policies

General Data Protection Regulation (GDPR)

In 2022 we continued to ensure compliance with all relevant GDPR regulations and our own Fundraising Pledge. A Privacy Policy¹ is in place and guidance has been provided to our volunteers.

Fundraising Regulator Code

The four main pillars of this code – being legal, open, honest, and respectful, are embedded into our own fundraising policy and practices. The trustees ensure compliance with the General Duties outlined in the Code and ensure that policies are reviewed in line with any changes and amendments made to the Code during the year.

An Ethical Policy and Refusal and Acceptance of Donations Policy are also in place.

Safeguarding

Tools for Self Reliance is committed to upholding its responsibility to ensure that all those working with and for the Charity are protected from all forms of harm, abuse, neglect, and exploitation. To this end a comprehensive Safeguarding Policy has been put in place, which includes a Code of Conduct for all employees and volunteers.

Compliance with the Governance Code

The Board continues to uphold the principles of this voluntary code of practice; and has an action plan in place to review activities to ensure ongoing compliance. All trustees / co-opted members and members of the senior management team are required to sign.

¹ Our Privacy Policy can be found on our website: <https://www.tfsr.org/wp-content/uploads/2018/05/2018-Privacy-Notice.pdf>

Statutory Accounts for the year ended 31st December 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Tools for Self Reliance for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Morris Crocker Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

.....
L Hansford - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
TOOLS FOR SELF RELIANCE**

Opinion

We have audited the financial statements of Tools For Self Reliance (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its result, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
TOOLS FOR SELF RELIANCE**

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
TOOLS FOR SELF RELIANCE**

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

From discussion with management and those charged with governance information about the entity is documented to assess the activity within the organisation. We discuss management's assessment of risk in respect of irregularities, fraud and going concern.

Based on these discussions and our own assessments we determined that the key risk areas were income recognition in respect of cut off issues concerning grant, service and donation income and management override concerning the size of the organisation

We set financial statement materiality level based on the level of income. As a not for profit organisation raising income is its primary focus which is why income was used to determine the level of materiality. Our overall assessment of risk was used to determine performance materiality at an appropriate level.

Substantive audit tests were designed after assessing and testing systems and controls. The systems and controls which have been designed to act as a preventative measure against fraud and error were operating as documented. Substantive testing tested a sample of the population, representative of the population, to identify errors. The testing did not identify any material misstatements in areas tested.

Audit substantive tests concluded no material errors over the key risk areas of income recognition and management override. The audit considers the organisation is not exposed to material risk of error as a result of assessing laws and regulations that are appropriate to the organisation.

Management assessed there is no going concern risk. The audit undertook a review of budgets, management accounts and the review of board minutes and came to the same conclusion as management.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
TOOLS FOR SELF RELIANCE**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Stuart Mackie (Senior Statutory Auditor)
for and on behalf of Morris Crocker Limited
Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU

Date:

TOOLS FOR SELF RELIANCE

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total Funds £	2022 Total Funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	312,756	1,888	314,643	332,081
Charitable activities					
Charitable activity	5	35,181	245,774	280,955	274,033
Other trading activities	3	91,926	250	92,176	108,907
Investment income	4	71,022	-	71,022	63,851
Total		<u>510,884</u>	<u>247,910</u>	<u>758,796</u>	<u>778,872</u>
EXPENDITURE ON					
Raising funds	6	162,185	-	162,185	186,874
Charitable activities					
Charitable activity	7	366,339	273,969	640,307	729,258
Total		<u>528,523</u>	<u>273,969</u>	<u>802,492</u>	<u>916,132</u>
Net gains on investments		-	-	-	-
NET INCOME/(EXPENDITURE)		<u>(17,638)</u>	<u>(26,058)</u>	<u>(43,696)</u>	<u>(137,260)</u>
Transfers between funds	20	41,884	(41,884)	-	-
Net movement in funds		<u>24,246</u>	<u>(67,942)</u>	<u>(43,696)</u>	<u>(137,260)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		699,290	223,210	922,500	1,059,760
TOTAL FUNDS CARRIED FORWARD		<u><u>723,536</u></u>	<u><u>155,268</u></u>	<u><u>878,804</u></u>	<u><u>922,500</u></u>

TOOLS FOR SELF RELIANCE

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	13	130,101	137,643
Investment property	14	<u>370,000</u>	<u>370,000</u>
		500,101	507,643
CURRENT ASSETS			
Debtors	15	53,407	21,039
Cash at bank		<u>356,862</u>	<u>432,191</u>
		410,269	453,230
CREDITORS			
Amounts falling due within one year	16	(21,166)	(24,167)
NET CURRENT ASSETS		<u>389,103</u>	<u>429,063</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		889,204	936,706
CREDITORS			
Amounts falling due after more than one year	17	(10,400)	(14,205)
NET ASSETS		<u>878,804</u>	<u>922,500</u>
FUNDS	20		
Unrestricted funds		339,097	304,657
Designated funds		69,756	79,950
Restricted funds		155,268	223,210
Revaluation Reserve		<u>314,683</u>	<u>314,683</u>
TOTAL FUNDS		<u>878,804</u>	<u>922,500</u>

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

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

.....
L Hansford - Trustee

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations		<u>(79,177)</u>	<u>(136,960)</u>
Net cash (used in)/provided by operating activities		<u>(79,177)</u>	<u>(136,960)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	-
Interest received		<u>8,654</u>	<u>1,692</u>
Net cash (used in)/provided by investing activities		<u>8,654</u>	<u>1,692</u>
Cash flows from financing activities			
Capital repayments		<u>(4,806)</u>	<u>(4,686)</u>
Cash inflows from new borrowings		-	-
Net cash (used in)/provided by financing activities		<u>(4,806)</u>	<u>(4,686)</u>
Change in cash and cash equivalents in the reporting period		(75,329)	(139,954)
Cash and cash equivalents brought forward		432,191	572,145
Cash and cash equivalents at 31 December 2023		<u>356,862</u>	<u>432,191</u>

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING
ACTIVITIES**

	2023 £	2022 £
Net income for the reporting period (as per the Statement of Financial Activities)	(43,696)	(137,260)
Adjustments for:		
Depreciation charges	7,542	7,542
Gains on investments	-	-
Interest received	(8,654)	(1,692)
Decrease/(increase) in debtors	(32,368)	(9,211)
(Decrease)/increase in creditors	(2,000)	3,662
Net cash (used in)/provided by operations	<u>(79,177)</u>	<u>(136,960)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23 £	Cash flow £	At 31.12.23 £
Net cash			
Cash at bank	432,191	(75,329)	356,862
	<u>432,191</u>	<u>(75,329)</u>	<u>356,862</u>
Debt			
Debts falling due within 1 year	(24,167)	3,001	(21,166)
	<u>(24,167)</u>	<u>3,001</u>	<u>(21,166)</u>
Total	<u>408,024</u>	<u>(72,328)</u>	<u>335,696</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as

The trustees consider that there are no material uncertainties regarding the charity's ability to continue as a going concern.

Income

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

Expenditure

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	2% on cost
Improvements to property	2% on cost
Motor vehicles	20% on cost

Assets purchased over £2,000 will be capitalised and depreciated over the useful life.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities. The investment property was revalued to £370,000 by the directors on 31 December 2021. It is the policy of the charity to revalue the investment property every five years.

Fund accounting

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

Donated goods are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102).

On receipt, donated goods are recognised based on the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain the goods of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable investments in stocks and shares. The measurement basis use for these financial instruments is detailed below.

Debtors and cash at bank & in hand

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand includes cash held on deposit or in a current account.

Creditors and provisions

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donated goods	61,795	80,853
Donations	161,704	229,778
Legacies	91,145	21,450
	<u>314,643</u>	<u>332,081</u>

Donated goods related to donated tools.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers. In accordance with FRS102 and the Charities SORP (FRS 102), the economic constitution of general volunteers is not recognised in the accounts.

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Sale of tools and scrap	71,431	74,537
Craft and other income	20,744	34,371
	<u>92,176</u>	<u>108,908</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

4. INVESTMENT INCOME

	2023	2022
	£	£
Rents Received	62,368	62,159
Deposit account interest	8,654	1,692
	<u>71,022</u>	<u>63,851</u>

All investment income is derived from assets held in the United Kingdom.

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Grants and donations	Charitable activity	<u>280,955</u>	<u>274,033</u>

6. RAISING

Other trading activities

	2023	2022
	£	£
Other trading costs	<u>162,185</u>	<u>186,874</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Charitable activity	<u>635,594</u>	<u>4,713</u>	<u>640,307</u>

8. SUPPORT COSTS

	Governance costs
	£
Charitable activity	<u>4,713</u>

Support costs, included in the above, are as follows:

	2023 Charitable activity	2022 Charitable activity
	£	£
Auditors' remuneration	4,713	4,760
Bond Membership/Exhibition	-	1,159
	<u>4,713</u>	<u>5,919</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Auditors' remuneration	4,713	4,760
Depreciation- owned assets	<u>7,542</u>	<u>7,542</u>
	<u><u>12,255</u></u>	<u><u>12,302</u></u>

10 TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

During the year, no trustees (2022: trustee) were reimbursed out of pocket expenses (2022: £92).

11 STAFF COSTS

	2023	2022
	£	£
Wages and salaries	334,801	301,171
Social security costs	32,486	24,690
Other pension costs	<u>31,842</u>	<u>30,117</u>
	<u><u>399,129</u></u>	<u><u>355,978</u></u>

During the year, the key management personnel of the Charity comprised of the Trustees and the Chief Executive Officer.

The total employee remuneration and benefits of the key management personnel of the charity was £63,589 (2022: £59,677)

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

	2023	2022
	£	£
Charitable	<u><u>11</u></u>	<u><u>11</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED 2022

	Unrestrict ed funds £	Restricted funds £	2022 Total Funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	260,252	71,829	332,081
Charitable activities			
Charitable activity	19,400	254,633	274,033
Other trading activities	108,907	-	108,907
Investment income	63,851	-	63,851
Total	452,410	326,462	778,872
EXPENDITURE ON			
Raising funds	186,874	-	186,874
Charitable activities			
Charitable activity	308,262	420,996	729,258
Total	495,136	420,996	916,132
Net gains on investments	-	-	-
NET INCOME/(EXPENDITURE)	(42,726)	(94,534)	(137,260)
Transfers between funds	12,000	(12,000)	-
Net movement in funds	(30,726)	(106,534)	(137,260)
RECONCILIATION OF FUNDS			
Total funds brought forward	730,016	329,744	1,059,760
TOTAL FUNDS CARRIED FORWARD	699,290	223,210	922,500

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Motor vehicles £	Plant and machinery £	Computer equipment £	Totals £
COST						
At 1 January 2023	106,091	130,813	14,019	51,071	24,745	326,739
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
At 31 December 2023	<u>106,091</u>	<u>130,813</u>	<u>14,019</u>	<u>51,071</u>	<u>24,745</u>	<u>326,739</u>
DEPRECIATION						
At 1 January 2023	51,615	57,460	4,206	51,071	24,745	189,096
Charge for year	2,122	2,616	2,804	-	-	7,542
Eliminated on disposal	-	-	-	-	-	-
At 31 December 2023	<u>53,737</u>	<u>60,075</u>	<u>7,010</u>	<u>51,071</u>	<u>24,745</u>	<u>196,638</u>
NET BOOK VALUE						
At 31 December 2023	<u>52,355</u>	<u>70,738</u>	<u>7,010</u>	<u>-</u>	<u>-</u>	<u>130,101</u>
At 31 December 2022	<u>54,477</u>	<u>73,354</u>	<u>9,813</u>	<u>-</u>	<u>-</u>	<u>137,643</u>

14. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 January 2023	370,000
Revaluation	<u>-</u>
At 31 December 2023	<u>370,000</u>
NET BOOK VALUE	
At 31 December 2023	<u>370,000</u>
At 31 December 2022	<u>370,000</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

14 INVESTMENT PROPERTY- continued

Fair value at 31 December 2023 is represented by:

	£
Valuation in 1997	200,000
Improvement Cost in 2008	35,886
Valuation in 2008	14,114
Improvement Cost in 2009	19,431
Valuation in 2011	30,569
Value in 2016	15,000
Value in 2021	55,000
Fair Value	<u>370,000</u>

The trustees have reviewed the valuation of the investment property, concluding £370,000 a fair valuation due to no change in rental income.

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	<u>53,407</u>	<u>21,039</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts (see note 18)	4,228	5,228
Trade creditors	3,347	3,224
Social security and other taxes	4,699	5,591
Other creditors	<u>8,893</u>	<u>10,124</u>
	<u>21,166</u>	<u>24,167</u>

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

	2023	2022
	£	£
Bank loans and overdrafts (see note 18)	10,059	13,865
Pension contributions	340	340
	<u>10,400</u>	<u>14,205</u>

18. LOANS

An analysis of the maturity of loans is given be

	2023	2022
	£	£
Amounts falling due within one year on demand		
Bank loans	4,228	5,228
Amounts falling due after one year on demand		
Bank loans	<u>10,059</u>	<u>13,865</u>
	<u>14,288</u>	<u>19,093</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2023 Total Funds £	2022 Total Funds £
Fixed assets	130,101	-	130,101	137,643
Investments	370,000	-	370,000	370,000
Current assets	255,001	155,268	410,269	453,230
Current liabilities	(21,166)	-	(21,166)	(24,167)
Long term liabilities	(10,400)	-	(10,400)	(14,205)
	<u>723,536</u>	<u>155,268</u>	<u>878,804</u>	<u>922,500</u>

20. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	304,657	(7,444)	41,884	339,097
Designated fund	79,950	(10,194)	-	69,756
Revaluation reserve	<u>314,683</u>	<u>-</u>	<u>-</u>	<u>314,683</u>
Total Unrestricted Funds	699,290	(17,638)	41,884	723,536
Restricted funds				
UK Programme	1,436	(4,566)	-	(3,130)
Africa Programme	221,774	(21,491)	(41,884)	158,398
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Restricted Funds	<u>223,210</u>	<u>(26,057)</u>	<u>(41,884)</u>	<u>155,268</u>
TOTAL FUNDS	<u>922,500</u>	<u>(43,696)</u>	<u>-</u>	<u>878,804</u>
<i>Prior year total funds</i>	<i>1,059,760</i>	<i>(137,260)</i>	<i>-</i>	<i>922,500</i>

Transfers between funds- Historically, the charity allocated some unrestricted funds to 'Restricted funds- Other'. The funds are no longer required so have been repurposed.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

20. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as f

	2023			2022			
	Income £	Expenditure £	Net Movement in funds £	Income £	Expenditure £	Gains and Losses £	Net Movement in funds £
Unrestricted funds							
General fund	498,863	(506,308)	(7,444)	442,236	(452,912)		(10,676)
Designated fund	12,021	(22,215)	(10,194)	10,174	(42,224)		(32,050)
Revaluation reserve	-	-	-	-	-		-
Total Unrestricted	510,884	(528,523)	(17,638)	452,410	(495,136)		(42,726)
Restricted funds							
UK Programme	22,200	(26,766)	(4,566)	20,600	(37,355)		(16,755)
Africa Programme:							
General	26,526	(43,895)	(17,369)	128,492	(68,223)		60,269
Ghana	79,058	(68,074)	10,984	22,240	(48,880)		(26,640)
Malawi	45,914	(71,110)	(25,195)	74,092	(56,437)		17,655
Sierra Leone	11,068	-	11,069	8,185	(54,498)		(46,313)
Uganda	10,994	(24,284)	(13,290)	60,353	(51,085)		9,268
Zambia	52,152	(39,841)	12,310	12,500	(104,518)		(92,018)
Total Africa Programme	225,712	(247,203)	(21,491)	305,862	(383,641)		(77,779)
Other	-	-	-	-	-		-
Total Restricted	247,912	(273,969)	(26,056)	326,462	(420,996)		(94,533)
TOTAL FUNDS	758,796	(802,492)	(43,695)	778,871	(916,131)		(137,259)

General fund- Unrestricted funds used in for normal business activities.

Designated fund- Unrestricted funds allocated for organisational development.

UK Restricted- Funds received specifically for UK activities, including Erasmus volunteers and UK volunteer programmes.

Africa General fund- Funds received that are restricted to use in Africa but not specified to a particular project, including funds received by TFSR Groups.

African countries- Funds that have been received for and spent on specific projects in Africa.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

21. OPERATING LEASES

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	846	687
Between one and five years	1,368	162
In more than five years	-	-
	<u>2,214</u>	<u>849</u>

21. CONTINGENT LIABILITIES

Tools for Self Reliance participates in The Growth Plan run by The Pensions Trust, a multi- employer scheme. There exists a potential debt that could be levied by the trustee of the Plan in the event of the employer ceasing to participate in the Plan, or the Plan winding- up.

As Tools for Self Reliance has opted to remain with the Plan and continues to offer this Plan to its employees, the likelihood of the debt crystallising is remote. Tools for Self Reliance is committed to paying deficit contributions to the Plan for seven years from 1 January 2020. The present value at the year-end is £580 (2021 - £1,074) and is included within creditors.

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

23. ULTIMATE CONTROLLING PARTY

The charitable company is not under the control of another entity or any one individual.

TOOLS FOR SELF RELIANCE

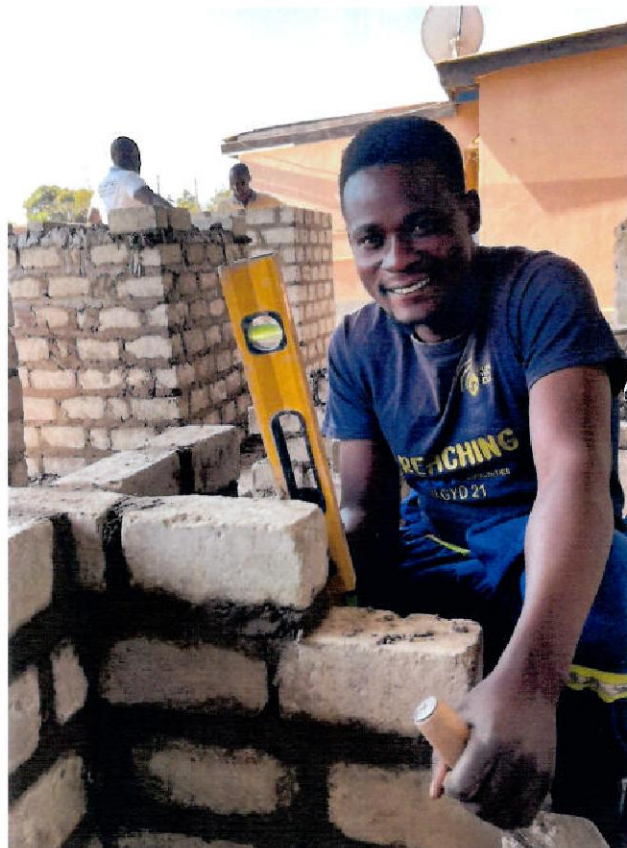
England & Wales - Charity number 280437

Accounts



TOOLS FOR SELF RELIANCE

Practical help for practical people



**Report of the Directors and Financial Statements
For the year ended 31st December 2022**

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Company Information	
Directors	Ms Linda Hansford – Chair and Treasurer Ms J Scott Ms M Tarrant Ms Caroline Pinder Elected (15 th October 2022) Ms Sarah Dickins Elected (15 th October 2022) Ms S Erb Resigned (15 th October 2022)
Chief Executive Officer	Ms S L Ingleby
Registered Office	Netley Marsh Workshop Netley Marsh Southampton Hampshire SO40 7GY
Registered Company Number	01487630 (England and Wales)
Registered Charity Number	280437
Accountants and auditors	Morris Crocker Chartered Accountants Station House 50 North Street Havant Hampshire PO9 1QU
Principal Bankers	HSBC – Totton, Hampshire CAF – West Malling, Kent
Website	www.tfsr.org

Front page photo: Sharry Mwamba (KEVTC Construction Trainee - Zambia)

Message from our Chair

It is my pleasure, on behalf of the Directors, to present the Tools for Self Reliance Annual Report and review of our activities for 2022, including the presentation of the financial statements of the company.

Having caught up with our pandemic-stalled programmes by the start of 2022, little did we anticipate the new round of global issues that would impact us in the year, especially those affecting our financial situation. Embedded inflation and a difficult donor environment will present some of our most significant challenges in future alongside the environmental issues that face us all, but especially our African partners.



But, thanks to our donors, supporters, volunteers, and dedicated team, we weathered 2022, maintained our financial viability and continued work with our partners, completing delivery of 14 projects and starting a further 12 new projects.

Highlights in the year included the resumption of monitoring and evaluation visits with our partners as travel plans became easier, even though this created a tough schedule for the team. At the same time as our programme catch-up we have been delighted to see substantial improvements in operational processes and efficiency.

It was sad to see the last of our European volunteers in the year as the final round of British Council funding ended. These volunteers have contributed materially over the years, and we are seeking alternative solutions.

The Directors continue to be energised by the unflinching resilience and commitment of Sarah, her team, and our loyal volunteers at Netley Marsh and throughout the UK.

Linda Hansford

Linda Hansford (Sep 25, 2023 13:57 GMT+1)

Linda Hansford - Board Chair

Message from our Chief Executive Officer

It was a real positive to be able to spend time with partners in our programme countries during the course of 2022. After two years of countless Zoom meetings and emails, sitting face to face made for refreshing and productive meetings where we were able to catch up and look forward.

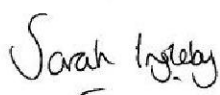


In this annual report we have highlighted just a few of the projects our partners have delivered, the change achieved by the participants and the impact of this on their lives, their families, and their communities. It also showcases some of the new initiatives we have piloted in 2022, which have sought to remove barriers to training, introduce more gender-neutral trades and provide more support to graduates as they transition into the world of work.

Closer to home, after the turmoil of the COVID years, our UK team and trustees took time during 2022 to reflect on the progress and outcomes achieved under the targets we set ourselves in our last strategy – Africa Works. This strategy came to an end in 2021, so 2022 was a time of review and reflection and an opportunity to really focus on what works, what we need to change and new ways of working which can contribute to and increase the impact of our livelihoods development model. We look forward to launching our new strategy in 2023 and sharing our ambitious plans for our programme in Africa and activities in the UK.

The term ‘permacrisis’ came to the forefront in 2022, as a way to define the extended period of instability and insecurity we are facing globally. The sheer number of unprecedented events we have lived through over recent years, including the global economic downturn, conflict, climate change and continuing increases in the cost of living, is having a significant impact, exacerbating, and perpetuating the difficult lives of many already on the edge. At a time of high demand and low supply, it is imperative that we remain committed to maintaining and building a resilient portfolio of support, so we are able to secure the funds needed for our work.

Tools for Self Reliance is built on the energy, passion and longstanding commitment of supporters, volunteers and on our dedicated team of staff and trustees. Our thanks and gratitude for all those who support our work is heartfelt. Your continued support enables us to deliver our livelihood development programme, to introduce new initiatives and ensure we maximise the number of people who have the opportunity to build a sustainable and resilient future for themselves and the communities they live in.



Sarah Ingleby – Chief Executive Officer

Our vision:

A world free of poverty where people can use their skills and energies to meet their needs and aspirations.

Our mission:

Together with our partners we will enable choice, build resilient livelihoods, and change lives through training for communities in Africa.

Our Model -The Tools for Self Reliance Toolbox

Tools for Self Reliance works towards moving people out of unemployment or underemployment and into meaningful, sustainable work. Our model brings together a number of elements, enabling effective interventions that bring about long-term positive change. These include vocational training, business training, life skills training, including functional literacy and numeracy, and support to set up and build small business enterprises.



Working with our partners, we have also developed a variety of wrap around activities which further the impact of the core activities for local communities, including:

- provision of products and services to the local schools, or community facilities such as: repair of school desks, construction of public toilets, and production of re-useable period pads for schoolgirls.
- complementary interventions such as increased water and sanitation provision, access to re-usable period pads for improved menstrual hygiene, improved on-farm income generation and rights awareness around sexual reproductive health.

Our Africa Programme

After three years where travel was not possible, 2022 was a time for re-connecting with our local partners. The Africa Programme Team visited Ghana, Malawi, Sierra Leone, and Zambia with a trip to Uganda planned for early 2023.

During the visits the team conducted partnership compatibility reviews, developed to highlight areas where our values and priorities align and to better understand our partners capacity to deliver projects to the standard required.

Findings from the review demonstrated that the vocational training delivered by partners is of a high standard with participant completion rates being extremely high. Participants have also maintained a high level of success in passing accredited trade tests and have demonstrated that they have the skills and expertise to produce a range of excellent products. The reviews also demonstrated that participants are entering more and more competitive marketplaces and that whilst product quality is high, there is a need to focus more on business skills training along with supporting trainees as they graduate and move into work.

This is an area we are concentrating on developing our *Transition 2 Work* programme which will work with and support project graduates. They will receive additional business training and mentoring, monthly check-ins for advice and troubleshooting for new businesses, and explore links to formal employment where possible.

Throughout the year the Africa Programme also undertook a re-evaluation and re-development of its Monitoring, Evaluation, Accountability & Learning (M.E.A.L) system and processes. With the advice of external specialists, the team updated our Theory of Action and Theory of Change, developed associated indicators, created a new survey for all projects, and researched new platforms to gather and analyse data.

This new approach will allow the organisation to track the programme impact in four key areas: Income Generation, Employment Status, Poverty Probability, and Well-Being. This data will drive programmatic change and evidence causality between activities and impact, leading to more impactful programming. As with all our work these changes have been made with implementing partners and participants in mind. Through our new platform partners will have immediate access to their data, identifying trends and enabling change.

Vocational Training Projects and Participants								
Country	No. of projects by country		No. of training participants by country					
	Starting 21 Ending 22	Starting 22 Ending 23						
Ghana	5	0	Total	226	Male	94	Female	132
Malawi	3	4	Total	571	Male	282	Female	289
Sierra Leone	5	1	Total	583	Male	189	Female	250
Uganda	1	2	Total	255	Male	105	Female	150
Zambia	0	5	Total	222	Male	139	Female	83
Total	14	12	Total	1857	Male	809	Female	904

Community Engagement Activity

Whilst our projects primarily focus on developing the livelihoods of our participants and ensuring the vocational training courses lead to income generation and improved employment opportunities, they also engage with the hosting community. Through a wide range of community engagement activities our partners reached more than **8,000 people** in 2022.

Our community engagement activities included building Ventilated Improved Pit (VIP) latrines in local schools, making and distributing reusable sanitary pads whilst delivering menstrual health education to young girls and boys, engaging community human rights champions, disability awareness sessions, and community education covering sexual reproduction health rights.

The inclusion of community activities is vital to the success of the project and community ownership of impact. The activities which are undertaken by trainees allow participants to demonstrate their newly acquired skills within the community they will be working in upon graduation. This is an area we will continue to deliver across all our projects ensuring the activities are of benefit to the local community and our trainees.

Our Africa Programme – Spotlight on our projects

Partner	The Education Centre for the Blind and Visually Impaired
Location	Freetown, Sierra Leone
Project	Vocational Training and Disability Awareness
Trainees	25

The Education Centre for the Blind and Visually Impaired (ECBVI) is situated in a lively community on the outskirts of Freetown, where they support and educate blind and visually impaired people. They align their work to the Social Model of Disability theory which sets out the view that it is society which creates the barriers for disability and not the disability itself. So, their recent project saw them delivering a vocational training programme, offering three trades: tailoring, carpentry, and welding to both disabled and non-disabled students who were taught alongside each other. The tailoring cohort included students with visual impairment and trainees with physical disabilities resulting from Polio, with adaptations made to training accessibility and teaching methodology.

This approach allowed trainees to develop a lasting appreciation of each other’s unique abilities and challenges. Since graduating in October 2022, they have formed business groups together which will operate in Freetown.

ECVBI also undertook community outreach activities including building ramps to enable access educational institutions, producing, and distributing braille booklets and signposting people living with disabilities to other support organisations.

During our visit to Sierra Leone in November 2022, our African Programme Manager and our Head of Fundraising and Communications met with a number of new graduates to hear how their training had gone and to find out what they felt the future had in store for them.

Margaret is 28 and lives in Freetown. After leaving school, she was not sure what she wanted to do with her life, but knew she wanted more than staying at home. Women like Margaret can often struggle to access opportunities for trade courses but working with ECBVI who are focussed on removing these barriers to success, she was able to enrol on a 12-month training programme.



When she saw that ECBVI was offering training, Margaret applied immediately for the welding course. Not only was this something she was interested to learn how to do, she also saw this as an opportunity to show what she and other women are capable of.

“I wanted to show that women can do the hard work just like men and maybe even do it better!”

“I am going to be successful; I know what I want to do now, and I know I can do it.”

Our Africa Programme – Spotlight on our projects	
Partner	The Foundation for Community and Capacity Development (FOCCAD)
Location	Nkhotakota, Malawi
Project	Technical And Vocational Training For Youth And Women Job Creation.
Trainees	68

Nkhotakota is a small town about 3 hours east of Lilongwe, it is situated on Lake Malawi and is home to one of our long-standing partners FOCCAD. In August 2021, they embarked on a project for 68 trainees, offering vocational training in trades including: electrical installation, tailoring and designing, welding and fabrication, carpentry and joinery, and motorcycle mechanics. Trainees were placed in carefully chosen workshops where they were given training by expert community-based trainers.

The trainees came with no experience or skills, so started learning from scratch, with daily hands-on practical skills training. Progress was monitored throughout, with trainees tested after they had learnt each new skill to ensure their competence.



This well-matched formula of local trainers, carefully monitored by FOCCAD, resulted in impressive skills development and many trainees had started their own business within 6 months of the project launch.

During our visit in August 2022, we saw graduates busy and confident in their work, but still in regular contact with their trainers who they would ask for advice when needed.

Data gathered from the trainees showed that, at the end of the project, 86% reported that they had started saving on a weekly basis, compared to only 3% at the start of the project. They also reported that they could manage to pay for food, school fees and medical treatment much more easily than at the start of training.

Wadalitsa Kamanga – Sunshine Tailoring Group

“I am happy that I now have a business and am able to support my family”.

Wadalitsa joined the training because she wanted to learn a marketable skill that she could use to earn an income and be independent. Just 9 months into her training Wadalitsa, along with her friends, Beatrice, and Mercy, had set up the Sunshine Tailoring Shop and was earning a steady income. To build their business they had taken a loan to buy a treadle base for one of their machines.

Having paid this off, they had more ambitious plans, including opening their own grocery shop.



Our Africa Programme – New developments and initiatives

Bo, Sierra Leone

Craftshare – Hand well construction

The training centre at Craftshare is extremely impressive with a library, computer suite, school classrooms, vocational training rooms, and a childcare facility. However, the centre lacked access to a source of clean drinking water.

To provide clean water, the trainees and trainers constructed a 15m deep well for the training centre and local community including clearing and levelling the site, procuring raw materials, groundworks, installing the hand pump, fixing the access gate, plastering the surrounding walls, and finally painting. Staff, trainees, and the local community can now access clean fresh water regularly and easily.



Kagadi, Uganda

Over the course of the year, we have been challenging ourselves and our partners to explore new trades which encourage women to join training and open opportunities for business success. In Uganda, this has taken the form of a new catering project started in October.

Our partner RUPAD identified a gap in the local markets for baked goods. Bread and doughnuts, which are very popular in the surrounding trading centres, are normally delivered from Kampala – a three-hour drive away.



Working with established women's support groups in the community, RUPAD undertook a detailed review of what would be needed to set up and run a bakery. Within a couple of months of the project launch, local builders had completed the new oven and bakery shelter and the 35 women trainees were rapidly developing their cooking skills.

The RUPAD team have been delighted with the success of sales to date and the women are working hard to keep up with demand. The income from sales of their products will be invested into an account and used to develop a second baking facility. In the coming year the current group of bakers will split and move to this new bakery.

Our Africa Programme – New developments and initiatives

VSLA Training of Trainers in Zambia

In January 2022, we kicked off the year in Zambia by offering Village Savings and Loans Association (VSLA) training to our partners. This five-day training of trainers' course was delivered by a specialist in VSLA programming and facilitating training courses across East and Southern Africa. The course was attended by Kabushi Entrepreneurship and Vocational Training Centre (KEVTC), Rise Community Aid Programme (RISE), Chichetekelo Outreach Partners (COP), Kafue Innovation Centre (KIC), and Eliashib Women's centre.

VSLAs empower participants to increase access and control over resources and use collective power to overcome social and financial barriers and are particularly valuable in providing women with access to credit which is otherwise denied.

This course demonstrates our ongoing commitment to identify and deliver activities which support and build partners capacity in the sector of livelihood development. Those trained through this course have gone onto implement VSLAs within their vocational training projects which in turn is providing trainees and graduates access to their savings and small-scale loans with which to build their business.

Transition to work

Acknowledging the challenges faced by new graduates, working with our local partners we have begun delivering follow-on projects to support them into work or when starting a new business. This programme is a year-long business accompaniment and graduate monitoring aimed at additional business training, monthly check-ins, small grants, and troubleshooting mentoring sessions.

Street Girls Aid (SGA) - Ghana

Our partner in Accra, works with street connected girls who live in one of the slums within the city limits. These young women are often lured to the capital with promises of good jobs and a better life only to find these jobs do not exist and are forced to work on the streets to survive. In 2022, through our partnership with SGA, 20 young women received a twelve-month tailoring training programme. Given the challenging living conditions of trainees, the project also supported the provision of accommodation at the SGA site and the provision of meals and childcare. We are to build upon the success of this project and will continue our support for the trainees as they start to look for work and/or set up businesses. During this transition the SGA project staff will work closely with all of the graduates to enable them to find more secure and permanent housing once they graduate from their programme. We believe that building initiatives such as this into projects can enhance the transformational change achieved and we hope that evaluation and data collected from this project will form a model for others to replicate.

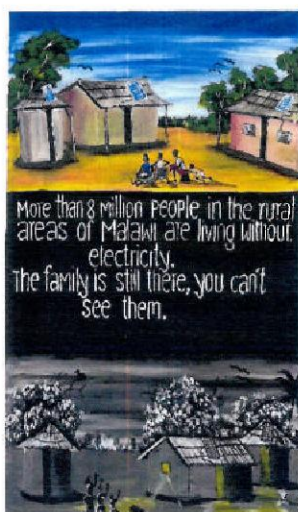
Our Africa Programme – New developments and initiatives

New Trades

Vocational training programmes are historically a male domain. The range of trades offered, and the structure of training programmes discourage many female applicants; formal training programmes often have strict and lengthy schedules, high entry level criteria, expect attendance on a full-time basis and rely on candidates forfeiting time spent on their income generation activities during the period of training.

This combination of factors significantly inhibits women from applying for training and this is compounded by the challenges they face after training in setting up a business and attracting customers. While our partners have worked hard to ensure women join their training programmes, they are often limited to tailoring as their main pathway for training and employment success.

We have been working with partners to explore new trades where women have a chance to excel. We are already seeing very encouraging results in catering and hairdressing, but working with our partner FESODEV in Malawi, we have been particularly excited to see that 75% of our trainees in the new solar installation and repair project are women.



Elizabeth Jumbe, a member of the Chisomo Solar Contractors, is one of the 20 participants on the upskilling solar training programme.

She sees the advantage in joining the project to build her skills especially given that the solar industry is gender neutral at present, and is a rapidly expanding environmentally friendly technology which the government of Malawi is promoting.

Elizabeth is confident that a women can succeed in this business.

"Our customers never ask for a man or woman to do the work."

Our Africa Programme – new strategy and key activities for 2023

M.E.A.L rollout

We will be delivering training to all partners on general monitoring and evaluation practice, the new M.E.A.L model, and our dedicated platform - Makerble. This rollout will begin in Zambia, Malawi, and Ghana which will lead to more robust data for ourselves and our partners across the Africa programme.

New skills and trades aimed towards greater female participation.

As noted above, we have been exploring the barriers to women's access and retention in training programmes and the challenges they face in setting up a business after graduation. We will prioritise learning from the pilot projects which were started in 2022 and apply this to new project design and continue to work with partners in exploring new trades and building adaptable training models and schedules which encourage women to join our projects.

Standardised Teaching Modules

As part of our holistic approach to projects, trainees also receive training in business skills, life skills and sexual and reproductive health training. In order to guarantee they have the knowledge and skills needed to make informed decisions about their own lives and work, we will review current approaches and resources for training.



We need to ensure that high quality standardised training is available to all trainees which complies with minimum sector standards, both in terms of material resources and teaching methods.

Many of our partners already work with formal national accreditation structures which ensure good quality technical teaching and recognised certification for graduates at the end of training.

We are encouraging those who do not currently follow this method of assessment, to link with national training institutions and where this is not possible, will develop alternative quality control checks.

Alongside the technical training, we also want to ensure that curricula in business and life skills cover agreed core topics and that the trainers have access to high quality teaching aids. We have already worked with partners to rank their priority teaching topics and will be developing training materials, particularly visual aids for use in all business and life skills training programmes.

Our UK Programme

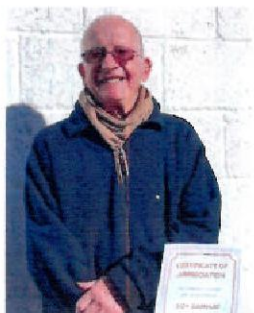
Working with Volunteers

Throughout 2022, our UK volunteers have continued to provide their much appreciated and vital support as they made a full return to their activities. This includes our Supporter Groups returning to their workshops to refurbish tools and pack over 55 kits for projects in our programme countries and participating in a wide range of fundraising and awareness raising activities in their local areas.

Volunteer numbers have remained stable despite some of our Supporter Groups sadly having closed due to the loss of premises, and others having to step back due the advancing age of their members. However, we still have 30 active Supporter Groups across the UK and 449 volunteers, supporting our work in a range of ways, from collecting and refurbishing tools, to raising awareness through talks and networking in their localities, to raising key funds and to supporting our staff team with their and undertaking maintenance work at our site.

Our UK Programme – working with and supporting our volunteers

Recognising long service



Once again, in 2022, we recognised the long service of our volunteers. Certificates were awarded to 128 volunteers who reached long service milestones, ranging from 10 to 40 years. Their contribution alone represents 960 years of volunteering! Congratulations and thanks go out to all these volunteers for their amazing commitment to our work.

Roy Barnard award for 40 years of volunteering.

Meet our volunteers

Ryan joined us in 2018 after a member of the church he attends recommended him. He lives in Totton and his grandfather has a farm with fields immediately next to the Tools For Self Reliance grounds. Sometimes in the summer months we don't see Ryan for a few weeks as he is busy haymaking on the farm.



He says his favourite thing about volunteering is the experience he has gained, especially engineering knowledge, and meeting and learning about volunteers from many different backgrounds. If there are heavy boxes to be lifted, 'Iron-Ryan' is your man.



Dave has been supporting us for over 15 years as a member of our Bristol Supporter Group, which he joined soon after retiring. After 42 years of wearing a suit to work, he liked the idea of helping a charity and working in a role where he could wear old clothes and get his hands dirty. The group's weekly Fish & Chip lunches was also an attractive prospect!

Dave had previously attended classes in cabinet-making and furniture restoration, so he brought a lot of practical experience to the group that helped him pick up tool renovation quickly and sees the workshop as a place where he can get away from things and just focus on scraping off rust, or perfectly fettling a plane. It has also been great to mix with people of a similar age.

Dave has used his skills and knowledge from his work to take on other roles – including becoming the group's main coordinator, ensuring quality for all tools refurbished and contributing to the group's. amazing fundraising efforts.

"I hope that the tools we have sent, which are often over 30 years old, will last another 30 years and help their new owners in Africa build a better life for themselves and their families".

Our UK Programme – working with and supporting our volunteers

Meet our volunteers

During the year we were delighted to host a Thomas Bwambale from Kasese, Uganda for a 4-month volunteer placement.

During his time with us Thomas learned a range of refurbishing skills, focusing on learning how to test and repair electrical tools. He also played an active role in preparing and packing our Uganda shipment.

Our thanks go to the Rotary Club of Winchester who supported Thomas' placement.



Thomas with Stuart Bailey (Workshop Manager and Nick Bell (Winchester Rotary Club)

Meet our Supporter Groups

Our local Supporter Groups play a vital role in raising awareness of the work of the Charity, so visits are an excellent way to provide updates on projects being delivered, answer questions, share ideas and pass on refurbishing tips to volunteers across the country. Volunteer Co-ordinator, Ben Riley, travelled the length and breadth of the country to ensure we were able to meet as many volunteers as possible. He was also accompanied on some of these trips by other members of the Tools for Self Reliance team, who were able to share more about their work in the charity and again respond to specific questions from the volunteers.

As ever, volunteers were very welcoming, and more than happy to fill the van with quality tools they have been working hard on and in many cases pass on fundraising cheques.

It was a particular honour to join the Southwell Support Group for their 21st anniversary celebration, and the Bristol Support Group for their 20th. Both visits gave us the opportunity to thank volunteers for their commitment and long serving support and both included a celebratory cake enjoyed by all present.



*Southwell Support Group – 21st
anniversary*



*Bristol Support Group – 20th
anniversary*

Our UK Programme – fundraising and profile raising

2022 was a fantastic year of fundraising for our volunteers and Support Groups across the UK. Whilst they undertook a wide range of fundraising activities, the majority of funds raised derives from the sale of tools and other donated items that are not sent to our projects.

Whilst the provision of tools and equipment remains our absolute priority, both at our warehouse in Netley Marsh and in our local Support Groups we have an excess of tools, including those which are not suitable for projects we are supporting. Across the year our volunteers raised funds through attendance at local events, online sales, auctions, selling scrap metal, garden parties, local talks and even stands in front of volunteer's homes. All these efforts culminated in an amazing total of over £60,000 raised, a massive boost to our income during the year providing a key source of funds which we used to support operational costs and the delivery of projects.

Closer to home, we attended local shows including: the New Forest Show, the New Forest Folk Festival and the Romsey Show, and hosted our own fundraising events including tool and haberdashery sales and our Tea for Tools event.



Sutton Supporter Group – Carshalton Eco-Fair



Tea4Tools



The Bodgers Fair



Romsey Show

European Solidarity Corps Programme

After over twenty years of involvement in the European Union's ESC Programme, we are no longer able to access funds following our exit from our European Union. This meant that in May we said goodbye to our last EVS volunteer Valerie who headed back to Austria to start her law degree.

Over the years, we have hosted well over seventy young volunteers. They all played a full and active role in our workshops, learning new refurbishing skills, helping to pack and load kits and doing a whole host of other tasks. Their contributions across the years were invaluable.

We would like to acknowledge and thank each and every volunteer who spent time with us and made such amazing contributions to our work.



*Alfiia Iazdanova, Valerie Felhofer,
Oleg Filatov*

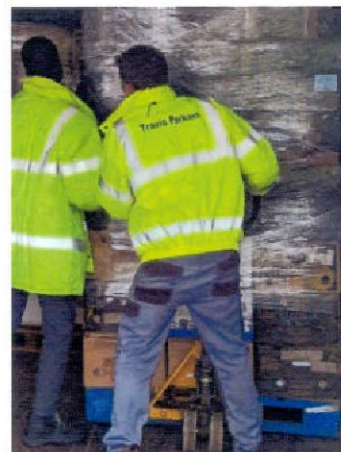
Our UK Programme – provision of tools and equipment

One of the core activities in the UK is working with our volunteers across the UK to collect and refurbish the tools and equipment needed to effectively deliver vocational training and to effectively equip trainees so they can move into work or self-employment.



Each shipment sent contains kits requested by our partners who are best placed to identify what is needed to ensure quality practical training can be delivered. Whilst there are more tools available in the main towns and cities, quality remains low whilst the prices are often prohibitive and purchase power is limited, most especially for the trainees as they graduate.

Shipments		
Country	No. of tools	Replacement value of tools*
Malawi	9,611	£95,405
Uganda	4,429	£62,874
Sierra Leone	212	£3,428
Totals	14,252	£161,707



Our UK Programme - new strategy and goals for 2023

In the coming year our UK Team will focus on:

Shipments

We plan to send 3 shipments during 2023 – Ghana, Zambia and Malawi.

Tool kits

To ensure all kits are fit for purpose we will review existing kit templates to ensure the best provision of quality tools per trade.

Electrical tools

We will review and update processes for the repair and testing of electrical tools to ensure compliance with all health and safety legislation and good practice guidance. We will roll out a programme of training for Support Groups that take donations of electrical tools, to ensure safe working practices across the Charity.

We will continue to increase the provision of power tools to include in training and start up kits for our projects and opportunities to increase income from the sale of unsuitable or excess stock to support our operations.

Building our volunteer base

We will continue to provide support to our existing volunteers and Supporter Groups to ensure their ongoing support for our work. We will use the findings of our annual Volunteer Survey to target areas for support in the coming year.

We will look to support Supporter Groups in the recruitment of new volunteers and to identify different ways volunteers can support our work, outside of the traditional collection and refurbishment of tools. In particular we will continue to encourage recruitment of volunteers to contribute to our fundraising and awareness raising activities.

Generating Income

Responsibility for income generation lies primarily with the Fundraising Team. No fundraising activities are undertaken by external paid fundraisers or by any commercial participator. We do not receive statutory grants or donations from the Government or their departments, allowing us the flexibility to run our projects in partnerships as we best see fit.

Tools for Self Reliance is registered with the Fundraising Regulator and has a robust Fundraising Policy in place, underpinned by an Ethical Giving Policy and Refusal and Acceptance of Donations Policy.

During 2022 we received no complaints regarding our fundraising activities and responded immediately to any requests made through the Fundraising Preferences Service.



Tools for Self Reliance is fortunate to be supported by a loyal group of individual donors, some of whom have been supporting us since the Charity started over 40 years ago. Our work is also funded through a mixture of charitable grants, donations, legacies, and funds raised through rents and events income.

During 2022 we raised £778,872 – including gifts in kind (£764,313 in 2021). We are fortunate and grateful to have support from a range of trusts and foundations, many of whom have invested in our work over a number of years. We would also like to acknowledge and thank the many Rotary and Inner Wheel Clubs that have continued to support our work. We give particular thanks to Winchester Rotary Club who have supported us for 30 years and our Support Groups, many of whom raise funds through the sale of scrap and surplus tools.

Community crafting

We were pleased to see the return of in person crafting workshops, held by our loyal volunteer fundraisers, Craft 2 Craft. Attracting new supporters to engage from the community, the workshops provide a fun environment for local participants whilst raising vital funds. We will be hosting more events in 2023.



Generating Income

Matched giving schemes



We participated in two matched giving schemes, one supported by the Dalgleish Trust to enable our supporters taking part in our Jubilee Tea for Tools to have their events and donations income doubled up to £5,000.

We were selected to benefit from the Four Acre Trust matching scheme as part of their wind-up grants. The funds will be recognised in 2023.

Challenge events

In 2022, we launched a number of challenge events, including Bailey's Big Walk. This fundraising challenge taken on by our Workshop and Site Manager Stuart Bailey, saw him take on the 630-mile Southwest Coast Path to raise funds for our work. His six-week trek culminated in him smashing his fundraising target by 44% raising over £8,000 which was used to support the costs of a shipment to our projects in Uganda.



We also launched our Team Up for Tools fundraising initiative, beginning with a mass participation obstacle course.

Generating Income – new strategy goals and key activities for 2023

In the coming year our Fundraising Team will focus on:

- uplifting our donor engagement plan, including the roll out of acquisition plans and refreshed literature
- recruiting more fundraising specific volunteers to support our fundraising activities and raise awareness of the charity's work more widely across the UK
- increasing our online presence and launching a new range of merchandise
- rolling out in memory giving opportunities for supporters

2022 was a challenging year globally and at an organisational level. There is no doubt that the cost-of-living crisis will impact our work in the coming year. A strong and diverse funding base remains crucial, so we are most grateful for all those who made donations to the charity – thank you all for enabling us to deliver our work in the UK and through our partners in Africa.

Treasurer's Review of Financial Position

Overview

2022 saw us operating at normal levels as we caught up on the delivery of programmes paused over the previous 2 years by the pandemic.

We remained in a healthy financial position at the 2022 year-end in spite of inflationary pressures and general contraction of the donor environment.

However, the outlook is increasingly uncertain as cumulative increases in inflation impact our cost base and as general donation and giving continues to be impacted by declining personal asset values.

Income

Total income after donated goods (£81k included in Donations and Legacies) suffered only a small decrease of £6k over the previous year. Within this we saw an increase in income from Donations and Legacies of 14% to £332k (2021 £290k) and as we resumed normal fundraising activities an increase in Other Trading Activities, including Sales of Tools and Fundraising Events, of £17k to £109k (2021 £92k).

Expenditure

Our total expenditure increased by 29% to £916k. This was largely due to a catch up on Covid delayed programme delivery, as well as rising costs in travel, shipping, utilities, insurance, and shipping.

Fundraising expenditure included the costs of donor funded developments but otherwise remained in line with 2021.

Funds held at December 31st 2022

Total reserves decreased over the year by 13%, £138k, largely due to our catch up on programme spend in the year.

Restricted Funds

As programme activity accelerated and we spent down accumulated funds, expenditure increased to £421k (2021 £279k). Income increased by £85k to £326k. The net decrease in restricted funds was £107k, leaving a further £223k in project funding to start 2023.

Unrestricted Funds

At year end we met our reserving policy of 3 months operating costs in cash reserves amounting to £127k, in addition to Designated funds allocated to organisational development of £79k.

Governance

Tools for Self Reliance is a company limited by guarantee. It is registered as a Charity with the Charity Commission. Membership of the company is open to all those who fulfil the criteria and is subject to approval by the directors. Members have a limited liability of £1.

Directors and Trustees

For the purposes of Charity Law and throughout this report, the trustees of the Charity are collectively referred to as the directors. Directors are elected from and by the membership at the Annual General Meeting.

The Directors are responsible for the overall direction of the Charity, policies and legal compliance. Operational responsibility is delegated to the Chief Executive Officer, who is assisted by a staff team at the Charity headquarters based at Netley Marsh. The Directors have a yearly meeting with the staff team to discuss the current and future strategic direction of the Charity. They also meet with staff as required as part of their work on the Board sub-committees.

Charitable Operations

The Directors confirm they have complied with their responsibilities in pursuance of the Charity's public benefit objective in terms of Section 4 of the 2006 Charities Act, having due regard to the guidance published by the Charity Commission when exercising any powers or duties to which the guidance is relevant.

Tools for Self Reliance's charitable objective is:

"The relief of poverty amongst the people in developing areas in the world by the provision of hand and other tools and equipment, together with training in their use, business skills and livelihood skills."

In addition, the Charity provides facilities in the UK for the personal development of individuals with the object of improving their conditions of life.

The Charity carries out these objects by:

- supporting the delivery of livelihood development projects in five Africa countries
- the collection and refurbishment of donated tools and equipment
- providing opportunities for volunteers across the UK to engage in meaningful activity in support of the work of the charity.

Statutory Policies

Risk Management

The Directors have examined the potential risks that the Charity faces. They have reviewed the risks on a regular basis and confirm that measures to minimise these risks are in place.

Reserves Policy

Our reserves policy is set to ensure that our work is protected from the risk of disruption at short notice due to a lack of funds, whilst at the same time ensuring that we do not retain income for longer than required. As such it is Tools for Self Reliance's policy to manage the Charity such that available cash reserves are held at a minimum level of between two- and three-months' core running costs. At the year-end we had unrestricted cash free reserves of £111,697 (2021 - £114,831), which meets this criterion.

Other Policies

General Data Protection Regulation (GDPR)

In 2022 we continued to ensure compliance with all relevant GDPR regulations and our own Fundraising Pledge. A Privacy Policy¹ is in place and guidance has been provided to our volunteers.

Fundraising Regulator Code

The four main pillars of this code – being legal, open, honest and respectful, are embedded into our own fundraising policy and practices. The trustees ensure compliance with the General Duties outlined in the Code and ensure that policies are reviewed in line with any changes and amendments made to the Code during the year.

An Ethical Policy and Refusal and Acceptance of Donations Policy are also in place.

Safeguarding

Tools for Self Reliance is committed to upholding its responsibility to ensure that all those working with and for the Charity are protected from all forms of harm, abuse, neglect and exploitation. To this end a comprehensive Safeguarding Policy has been put in place, which includes a Code of Conduct for all employees and volunteers.

Compliance with the Governance Code

The Board continues to uphold the principles of this voluntary code of practice; and has an action plan in place to review activities to ensure ongoing compliance. All trustees / co-opted members and members of the senior management team are required to sign Eligibility Declarations and a Conflict of Interest Declaration.

¹ Our Privacy Policy can be found on our website: <https://www.tfsr.org/wp-content/uploads/2018/05/2018-Privacy-Notice.pdf>

Statutory Accounts for the Year Ended 31 December 2022

Statement of Trustees Responsibilities

The trustees (who are also the directors of Tools For Self Reliance for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Morris Crocker Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 25th September 2023 and signed on its behalf by:

Linda Hansford

Ms L Hansford - Trustee

TOOLS FOR SELF RELIANCE

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF TOOLS FOR SELF RELIANCE

Opinion

We have audited the financial statements of Tools For Self Reliance (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its result, for the year then
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

TOOLS FOR SELF RELIANCE

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF TOOLS FOR SELF RELIANCE

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

TOOLS FOR SELF RELIANCE

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF TOOLS FOR SELF RELIANCE

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

From discussion with management and those charged with governance information about the entity is documented to assess the activity within the organisation. We discuss management's assessment of risk in respect of irregularities, fraud and going concern.

Based on these discussions and our own assessments we determined that the key risk areas were income recognition in respect of cut off issues concerning grant, service and donation income and management override concerning the size of the organisation

We set financial statement materiality level based on the level of income. As a not for profit organisation raising income is its primary focus which is why income was used to determine the level of materiality. Our overall assessment of risk was used to determine performance materiality at an appropriate level.

Substantive audit tests were designed after assessing and testing systems and controls. The systems and controls which have been designed to act as a preventative measure against fraud and error were operating as documented. Substantive testing tested a sample of the population, representative of the population, to identify errors. The testing did not identify any material misstatements in areas tested.

Audit substantive tests concluded no material errors over the key risk areas of income recognition and management override. The audit considers the organisation is not exposed to material risk of error as a result of assessing laws and regulations that are appropriate to the organisation.

Management assessed there is no going concern risk. The audit undertook a review of budgets, management accounts and the review of board minutes and came to the same conclusion as management.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

TOOLS FOR SELF RELIANCE

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
TOOLS FOR SELF RELIANCE**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



P Underwood (Senior Statutory Auditor)
for and on behalf of Morris Crocker Limited
Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU

Date: 26 September 2023

TOOLS FOR SELF RELIANCE

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total Funds £	2021 Total Funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	260,252	71,829	332,081	290,139
Charitable activities					
Charitable activity	5	19,400	254,633	274,033	319,685
Other trading activities	3	108,907	-	108,907	92,032
Investment income	4	63,851	-	63,851	62,456
Total		<u>452,410</u>	<u>326,462</u>	<u>778,872</u>	<u>764,313</u>
EXPENDITURE ON					
Raising funds	6	186,874	-	186,874	155,697
Charitable activities					
Charitable activity	7	308,262	420,996	729,258	556,637
Total		<u>495,136</u>	<u>420,996</u>	<u>916,132</u>	<u>712,334</u>
Net gains on investments		-	-	-	55,000
NET INCOME/(EXPENDITURE)		<u>(42,726)</u>	<u>(94,534)</u>	<u>(137,260)</u>	<u>106,979</u>
Transfers between funds	20	12,000	(12,000)	-	-
Net movement in funds		<u>(30,726)</u>	<u>(106,534)</u>	<u>(137,260)</u>	<u>106,979</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		730,016	329,744	1,059,760	952,781
TOTAL FUNDS CARRIED FORWARD		<u><u>699,290</u></u>	<u><u>223,210</u></u>	<u><u>922,500</u></u>	<u><u>1,059,760</u></u>

TOOLS FOR SELF RELIANCE

**BALANCE SHEET
31 DECEMBER 2022**

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	13	137,643	145,185
Investment property	14	370,000	370,000
		507,643	515,185
CURRENT ASSETS			
Debtors	15	21,039	11,828
Cash at bank		432,191	572,145
		453,230	583,973
CREDITORS			
Amounts falling due within one year	16	(24,167)	(20,193)
NET CURRENT ASSETS		429,063	563,780
TOTAL ASSETS LESS CURRENT LIABILITIES		936,706	1,078,965
CREDITORS			
Amounts falling due after more than one year	17	(14,205)	(19,205)
NET ASSETS		922,500	1,059,760
FUNDS			
	20		
Unrestricted funds		304,657	315,333
Designated funds		79,950	100,000
Restricted funds		223,210	329,744
Revaluation Reserve		314,683	314,683
TOTAL FUNDS		922,500	1,059,760

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd September 2023 and were signed on its behalf by:

Linda Hansford

L Hansford - Trustee

TOOLS FOR SELF RELIANCE

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations		<u>(136,960)</u>	<u>42,497</u>
Net cash (used in)/provided by operating activities		<u>(136,960)</u>	<u>42,497</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(14,019)
Interest received		<u>1,692</u>	<u>1,742</u>
Net cash (used in)/provided by investing activities		<u>1,692</u>	<u>(12,277)</u>
Cash flows from financing activities			
Capital repayments		(4,686)	(26,220)
Cash inflows from new borrowings		<u>-</u>	<u>-</u>
Net cash (used in)/provided by financing activities		<u>(4,686)</u>	<u>(26,220)</u>
Change in cash and cash equivalents in the reporting period		(139,954)	4,000
Cash and cash equivalents brought forward		572,145	568,145
Cash and cash equivalents at 31 December 2021		<u><u>432,191</u></u>	<u><u>572,145</u></u>

TOOLS FOR SELF RELIANCE

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	(137,260)	106,979
Adjustments for:		
Depreciation charges	7,542	6,140
Gains on investments	-	(55,000)
Interest received	(1,692)	(1,742)
Decrease/(increase) in debtors	(9,211)	(7,264)
(Decrease)/increase in creditors	3,662	(6,616)
Net cash (used in)/provided by operations	<u>(136,960)</u>	<u>42,497</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22	Cash flow	At 31.12.22
	£	£	£
Net cash			
Cash at bank	<u>572,145</u>	<u>(139,954)</u>	<u>432,191</u>
	<u>572,145</u>	<u>(139,954)</u>	<u>432,191</u>
Debt			
Debts falling due within 1 year	<u>(20,193)</u>	<u>(3,974)</u>	<u>(24,167)</u>
Total	<u>551,952</u>	<u>(143,928)</u>	<u>408,024</u>

TOOLS FOR SELF RELIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The trustees consider that there are no material uncertainties regarding the charity's ability to continue as a going concern.

Income

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

Expenditure

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	2% on cost
Improvements to property	2% on cost
Motor vehicles	20% on cost

Assets purchased over £2,000 will be capitalised and depreciated over the useful life.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities. The investment property was revalued to £370,000 by the directors on 31 December 2021. It is the policy of the charity to revalue the investment property every five years.

Fund accounting

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

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

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

TOOLS FOR SELF RELIANCE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

Donated goods are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102).

On receipt, donated goods are recognised based on the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain the goods of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable investments in stocks and shares. The measurement basis use for these financial instruments is detailed below.

Debtors and cash at bank & in hand

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand includes cash held on deposit or in a current account.

Creditors and provisions

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donated goods	80,853	59,744
Donations	229,778	193,433
Legacies	21,450	36,962
	<u>332,081</u>	<u>290,139</u>

Donated goods related to donated tools.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers. In accordance with FRS102 and the Charities SORP (FRS 102), the economic constitution of general volunteers is not recognised in the accounts.

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Sale of tools and scrap	74,537	46,335
Craft and other income	34,371	42,939
HMRC JRS	-	2,758
	<u>108,908</u>	<u>92,032</u>

TOOLS FOR SELF RELIANCE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

4. INVESTMENT INCOME

	2022	2021
	£	£
Rents Received	62,159	60,714
Deposit account interest	1,692	1,742
	63,851	62,456

All investment income is derived from assets held in the United Kingdom.

5. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Grants and donations	Charitable activity	274,033	319,685

6. RAISING

Other trading activities

	2022	2021
	£	£
Other trading costs	186,874	155,697

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Charitable activity	723,339	5,919	729,258

8. SUPPORT COSTS

	Governance costs
	£
Charitable activity	5,919

Support costs, included in the above, are as follows:

	2022	2021
	Charitable activity	Charitable activity
	£	£
Auditors' remuneration	4,760	4,250
Bond Membership/Exhibition	1,159	1,143
	5,919	5,393

TOOLS FOR SELF RELIANCE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Auditors' remuneration	4,760	4,250
Depreciation- owned assets	7,542	6,140
	12,302	10,390

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

During the year, 1 trustee (2021: no trustees) was reimbursed out of pocket expenses of £92 (2021: £0).

11. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	301,171	261,902
Social security costs	24,690	20,268
Other pension costs	30,117	27,190
	355,978	309,360

During the year, the key management personnel of the Charity comprised of the Trustees and the Chief Executive Officer.

The total employee remuneration and benefits of the key management personnel of the charity was £59,677 (2021: £56,475)

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

	2022	2021
	£	£
Charitable	11	10

TOOLS FOR SELF RELIANCE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED 2021

	Unrestricted funds £	Restricted funds £	2021 Total Funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	240,093	50,046	290,139
Charitable activities			
Charitable activity	128,150	191,535	319,685
Other trading activities	92,032	-	92,032
Investment income	62,456	-	62,456
Total	522,732	241,581	764,313
EXPENDITURE ON			
Raising funds	155,697	-	155,697
Charitable activities			
Charitable activity	277,347	279,290	556,637
Total	433,044	279,290	712,334
Net gains on investments	55,000	-	55,000
NET INCOME/(EXPENDITURE)	144,688	(37,709)	106,979
Transfers between funds	3,132	(3,132)	-
Net movement in funds	147,820	(40,841)	106,979
RECONCILIATION OF FUNDS			
Total funds brought forward	582,196	370,585	952,781
TOTAL FUNDS CARRIED FORWARD	730,016	329,744	1,059,760

TOOLS FOR SELF RELIANCE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Motor vehicles £	Plant and machinary £	Computer equipment £	Totals £
COST						
At 1 January 2022	106,091	130,813	14,019	51,071	24,745	326,739
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
At 31 December 2022	<u>106,091</u>	<u>130,813</u>	<u>14,019</u>	<u>51,071</u>	<u>24,745</u>	<u>326,739</u>
DEPRECIATION						
At 1 January 2022	49,493	54,843	1,402	51,071	24,745	181,554
Charge for year	2,122	2,616	2,804	-	-	7,542
Eliminated on disposal	-	-	-	-	-	-
At 31 December 2022	<u>51,615</u>	<u>57,459</u>	<u>4,206</u>	<u>51,071</u>	<u>24,745</u>	<u>189,096</u>
NET BOOK VALUE						
At 31 December 2022	<u>54,477</u>	<u>73,355</u>	<u>9,813</u>	<u>-</u>	<u>-</u>	<u>137,643</u>
At 31 December 2021	<u>56,598</u>	<u>75,970</u>	<u>12,617</u>	<u>-</u>	<u>-</u>	<u>145,185</u>

14. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 January 2022	370,000
Revaluation	<u>-</u>
At 31 December 2022	<u>370,000</u>
NET BOOK VALUE	
At 31 December 2022	<u>370,000</u>
At 31 December 2021	<u>370,000</u>

TOOLS FOR SELF RELIANCE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

14 INVESTMENT PROPERTY- continued

Fair value at 31 December 2022 is represented by:

	£
Valuation in 1997	200,000
Improvement Cost in 2008	35,886
Valuation in 2008	14,114
Improvement Cost in 2009	19,431
Valuation in 2011	30,569
Value in 2016	15,000
Value in 2021	55,000
Fair Value	370,000

The trustees have reviewed the valuation of the investment property, concluding £370,000 a fair valuation due to no change in rental income.

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	21,039	11,828

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 18)	5,228	5,228
Trade creditors	3,224	2,047
Social security and other taxes	5,591	5,760
Other creditors	10,124	7,158
	24,167	20,193

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

	2022	2021
	£	£
Bank loans and overdrafts (see note 18)	13,865	18,552
Pension contributions	340	653
	14,205	19,205

18. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank loans	5,228	5,228
Amounts falling due after one year on demand:		
Bank loans	13,865	18,552
	19,093	23,780

TOOLS FOR SELF RELIANCE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2022 Total Funds £	2021 Total Funds £
Fixed assets	137,643	-	137,643	145,185
Investments	370,000	-	370,000	370,000
Current assets	230,020	223,210	453,230	583,973
Current liabilities	(24,167)	-	(24,167)	(20,193)
Long term liabilities	(14,205)	-	(14,205)	(19,205)
	<u>699,290</u>	<u>223,210</u>	<u>922,500</u>	<u>1,059,760</u>

20. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	315,333	(10,676)	-	304,657
Designated fund	100,000	(32,050)	12,000	79,950
Revaluation reserve	314,683	-	-	314,683
Total Unrestricted Funds	<u>730,016</u>	<u>(42,726)</u>	<u>12,000</u>	<u>699,290</u>
Restricted funds				
UK Programme	18,191	(16,755)	-	1,436
Africa Programme	311,552	(77,778)	(12,000)	221,774
Other	-	-	-	-
Total Restricted Funds	<u>329,744</u>	<u>(94,533)</u>	<u>(12,000)</u>	<u>223,210</u>
TOTAL FUNDS	<u>1,059,760</u>	<u>(137,259)</u>	<u>-</u>	<u>922,500</u>
<i>Prior year total funds</i>	952,781	106,979	-	1,059,760

Transfers between funds- Historically, the charity allocated some unrestricted funds to 'Restricted funds- Other'. The funds are no longer required so have been repurposed.

TOOLS FOR SELF RELIANCE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

20. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follow

	2022			2021			
	Income £	Expenditure £	Net Movement in funds £	income £	Expenditure £	Gains and Losses £	Net Movement in funds £
Unrestricted funds							
General fund	442,236	(452,912)	(10,676)	422,732	(433,044)		(10,312)
Designated fund	10,174	(42,224)	(32,050)	100,000			100,000
Revaluation reserve	-	-	-	-	-	55,000	55,000
Total Unrestricted	<u>452,410</u>	<u>(495,136)</u>	<u>(42,726)</u>	<u>522,732</u>	<u>(433,044)</u>	<u>55,000</u>	<u>144,688</u>
Restricted funds							
UK Programme	20,600	(37,355)	(16,755)	20,000	(75,509)	(75,509)	(55,509)
Africa Programme:							
General	128,492	(68,223)	60,269	52,321	(45,612)	(45,612)	6,709
Ghana	22,240	(48,880)	(26,640)	49,507	(28,769)	(28,769)	20,738
Malawi	74,092	(56,437)	17,655	8,850	(45,525)	(45,525)	(36,675)
Sierra Leone	8,185	(54,498)	(46,313)	50,115	(71,008)	(71,008)	(20,893)
Uganda	60,353	(51,085)	9,268	2,000	(17,792)	(17,792)	(15,792)
Zambia	12,500	(104,518)	(92,018)	58,788	5,579	5,579	64,367
Total Africa Programme	<u>305,862</u>	<u>(383,641)</u>	<u>(77,779)</u>	<u>221,581</u>	<u>(203,128)</u>	<u>(203,128)</u>	<u>18,453</u>
Other	-	-	-	-	(654)	(654)	(654)
Total Restricted	<u>326,462</u>	<u>(420,996)</u>	<u>(94,533)</u>	<u>241,581</u>	<u>(279,290)</u>	<u>(279,290)</u>	<u>(37,709)</u>
TOTAL FUNDS	<u><u>778,871</u></u>	<u><u>(916,131)</u></u>	<u><u>(137,259)</u></u>	<u><u>764,313</u></u>	<u><u>(712,334)</u></u>	<u><u>(224,290)</u></u>	<u><u>106,979</u></u>

General fund- Unrestricted funds used in for normal business activities.

Designated fund- Unrestricted funds allocated for organisational development.

UK Restricted- Funds received specifically for UK activities, including Erasmus volunteers and UK volunteer programmes.

Africa General fund- Funds received that are restricted to use in Africa but not specified to a particular project, including funds received by TFSR Groups.

African countries- Funds that have been received for and spent on specific projects in Africa.

TOOLS FOR SELF RELIANCE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

21. OPERATING LEASES

Minimum lease payments under non-cancellable

	2022	2021
	£	£
Within one year	846	687
Between one and five years	1,368	162
In more than five years	-	-
	<u>2,214</u>	<u>849</u>

21. CONTINGENT LIABILITIES

Tools for Self Reliance participates in The Growth Plan run by The Pensions Trust, a multi- employer scheme. There exists a potential debt that could be levied by the trustee of the Plan in the event of the employer ceasing to participate in the Plan, or the Plan winding- up.

As Tools for Self Reliance has opted to remain with the Plan and continues to offer this Plan to its employees, the likelihood of the debt crystallising is remote. Tools for Self Reliance is committed to paying deficit contributions to the Plan for seven years from 1 January 2020. The present value at the year-end is £580 (2021 - £1,074) and is included within creditors.

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

23. ULTIMATE CONTROLLING PARTY

The charitable company is not under the control of another entity or any one individual.







Year End Accounts

Final Audit Report

2023-09-25

Created:	2023-09-25
By:	Natasha Finn (natasha@tfsr.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAsYYIGQxP7f7RzUrkm2fqoyvfUhxL04S

"Year End Accounts" History

-  Document created by Natasha Finn (natasha@tfsr.org)
2023-09-25 - 12:53:11 PM GMT
-  Document emailed to Linda (linda.j.hansford@gmail.com) for signature
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-  Signer Linda (linda.j.hansford@gmail.com) entered name at signing as Linda Hansford
2023-09-25 - 12:57:26 PM GMT
-  Document e-signed by Linda Hansford (linda.j.hansford@gmail.com)
Signature Date: 2023-09-25 - 12:57:28 PM GMT - Time Source: server
-  Agreement completed.
2023-09-25 - 12:57:28 PM GMT

TOOLS FOR SELF RELIANCE

England & Wales - Charity number 280437

Accounts



TOOLS FOR SELF RELIANCE

Practical help for practical people



**Report of the Directors and Financial Statements
For the year ended 31st December 2021**

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Company Information	
Directors	Ms Linda Hansford – Chair and Treasurer
	Ms S Erb
	Ms M Tarrant
Chief Executive Officer	Ms S L Ingleby
Registered Office	Netley Marsh Workshop Netley Marsh Southampton Hampshire SO40 7GY
Registered Company Number	01487630 (England and Wales)
Registered Charity Number	280437
Accountants and auditors	Morris Crocker Chartered Accountants Station House 50 North Street Havant Hampshire PO9 1QU
Principal Bankers	HSBC – Totton, Hampshire CAF – West Malling, Kent
Website	www.tfsr.org

Front page photo: Beatrice Bakudana (T A Crusade Tailoring Graduate - Uganda)

Message from our Chair

It is my pleasure, on behalf of the Directors, to present the Tools for Self Reliance Annual Report and review of our activities for 2021, including the presentation of the financial statements of the company.

It has been my privilege to have worked with Tools for Self Reliance over the past four years, firstly as Treasurer and now also as Chair. In 2021 we still faced interruptions as a result of the ongoing COVID-19 restrictions and lockdowns. Despite these constraints our partners and programme teams pulled together to deliver our work in the UK and Africa.



The pandemic highlighted the need for us to work in an agile and flexible way, able to deal with a rapidly changing environment. We will take this into the development our new strategy, together with our learning throughout the delivery of our last five-year plan.

This strategy will include a substantial redevelopment of our impact assessment and learning methods, so we can support and facilitate our partners in the design of projects with targeted activities to maximise opportunities for trainees to secure a sustainable livelihood.

This approach recognises that women are often disproportionately affected by the impact of poverty, so new projects will be designed focussing on removing the barriers they face and on improving the gender balance of trainees. This will include identifying new gender-neutral trades or trades of choice which have potential to ensure meaningful income generation opportunities for women.

Throughout this challenging time, we have been extremely fortunate with the understanding and generosity of our loyal volunteers and supporters. Thank you for your ongoing commitment, together we are changing lives!

I would also like to acknowledge the hard work and resilience of our dedicated staff team, working under the guidance of CEO, Sarah. Their unflagging commitment and energy have ensured the successful delivery of our programmes in Africa and the UK.

The future remains full of uncertainty however I am confident that with the breadth of support we are so very grateful to have, Tools for Self Reliance can build on the work of the past 41 years and continue to empower people to build sustainable livelihoods.



Linda Hansford - Board Chair

Message from our Chief Executive Officer

There is no doubt the last couple of years have been challenging and it is impossible to ignore the exceptional impact of COVID-19, both here in the UK and in Africa. Restrictions and lockdowns inevitably affected the delivery of our work and resulted in us coming up short on targets we set in our Africa Works strategy, however it is important to recognise and celebrate the successes and impact achieved through our programmes over the past five years.



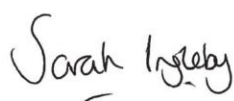
Here's just a taste of what we have achieved, working together with our supporters in the UK and through our partners in Africa:

- Continued to work with over 25 partner organisations to develop and deliver livelihood development projects
- Worked with partners to deliver over 70 projects
- Provided training opportunities for over 10,000 people
- Sent 14 shipments, containing almost 72,000 tools with a value of almost £600,000 to support training delivery and graduates to transition to work
- Received over £250,000 from funds raised by our volunteers
- Awarded long service awards to volunteers representing over 5,000 years of volunteering
- Provided volunteer placements for 14 European volunteers under the Erasmus+ and EVS programmes

Each project delivered, each trainee trained, each shipment sent, and every pound raised represents the commitment and resilience of our partners, volunteers, supporters, funders, trustees, and staff team. We truly are the sum of our parts and together we are changing lives.

We have learned so much over the past five years, and as we build our new strategy we will continue to challenge ourselves to find the best ways to meet the needs of our partners and the communities they work with and identify new opportunities to develop our programmes in Africa and the UK.

Thank you to every single person who has supported Tools for Self Reliance, through good times and bad. Please continue with your support so we can go further together and continue in our mission to alleviate poverty and build better lives and sustainable livelihoods.



Sarah Ingleby – Chief Executive Officer

Our vision:

A world free of poverty where people can use their skills and energies to meet their needs and aspirations.

Our mission:

To contribute to poverty reduction in Africa by working with our partner organisations to empower people to build sustainable livelihoods through the provision of tools and training

Our Model -The Tools for Self Reliance Toolbox

Tools for Self Reliance works towards moving people out of unemployment or underemployment and into meaningful, sustainable work. Our model brings together a number of elements, which enable effective interventions that bring about long-term positive change. These include vocational training, business training, life skills training, including functional literacy and numeracy, and support to set up and build small business enterprises.



Working with our partners, we have also developed a variety of wrap around activities which further the impact of the core activities for local communities, including:

- provision of products and services to the local schools, or community facilities such as: repair of school desks, construction of public toilets, and production of re-useable sanitary pads for schoolgirls.
- complementary interventions such as increased water and sanitation provision, access to re-usable sanitary pads for improved menstrual hygiene, HIV/AIDS awareness, improved on-farm income generation and rights awareness around issues such as early marriage and FGM.

Our Africa Programme

This review highlights some of the activities carried out in 2021 and the impact achieved. During the year we started 15 projects, supporting almost 1,000 trainees, whilst a further 826 trainees completed projects started in 2020. We have highlighted just a few of these projects below, including examples of projects which included additional and complementary activities.



Ghana – Norsaac
Tailoring trainees

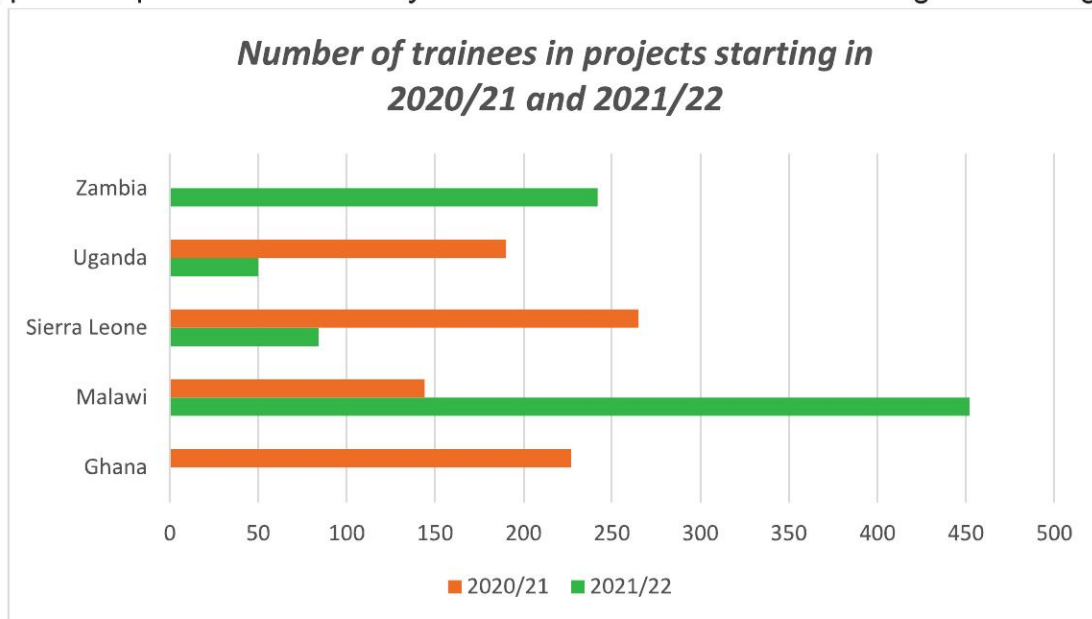
Uganda – T A Crusade
Welding trainees

Zambia -KEVTC
Building trainees

Project Delivery

The delivery of training and other activities continued to be affected by Covid-19 restrictions and lockdowns for many partners during the course of 2021.

Where training was ongoing, partners continued to ensure compliance with the guidance and restrictions in their respective countries. For some partners this meant reducing class sizes and holding more sessions, for others they moved the training from their centres and out into the community where they were able to attach trainees to small businesses. In all cases, partners prioritised the safety of the trainees and those delivering the training.



Our Africa Programme – Projects	
Partner	FESODEV
Location	Malawi - Blantyre
Project	The Artisans and Community Development Skills Project Upskilling local businesses in Malawi; working with tradesmen and women in Chikuli.
Participants	180

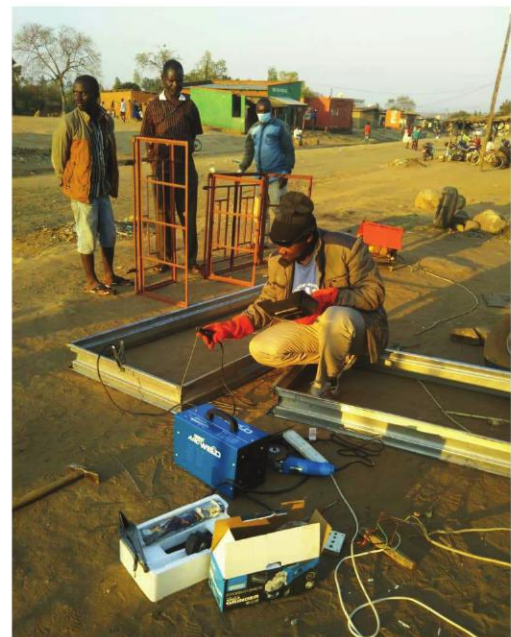
FESODEV launched this project in April 2021, carefully negotiating the safe delivery of training amidst the challenges and constraints of the COVID-19 pandemic.

In September 2021, after 6 months of intensive technical investment in tailoring, carpentry, welding, and construction alongside lessons in life and business skills, the graduates returned to their businesses with fresh ideas and new proficiencies. 89% of participants graduated and received their training certificates and new tool kits.

John Chirwa, Executive Director for FESODEV admitted that they were a little concerned that this would be a subdued and low-key affair given it was necessary to limit invitations so they could manage the event outdoors to ensure social distancing and safety for all attending – and in the middle of winter! The day, however, was a wonderful celebration of joy and triumph for the graduates who had completed their training.

The highlight of the day was the distribution of kits. The graduates were delighted to see the high-quality of the tools received; and were keen to get back to their business to starting using them alongside the skills learned during their training to provide services to their local communities.

Since the celebration, the FESODEV team has visited the graduates back at their business and found them using the marketing techniques learned in their training to build their clientele, with posters displaying their products to the public and many were starting to see the impact as their businesses develop and grow. Staff were also delighted to see the graduates apply their new skills in customer care, welcoming potential customers with a smile and continuing their COVID-19 care and safety management.



As the project draws to a close, data gathered by FESODEV shows that 80% of graduates have registered their businesses and almost all have started keeping regular records, with cash books and to do lists to ensure they are working effectively and efficiently

Our Africa Programme – Projects	
Partner	Green Ribbon Foundation (GRFU)
Location	Uganda - Acholi
Project	Growing Young Entrepreneurs Delivery of vocational training and sustainable income generation activities
Participants	60 trainees

At the end of 2020, the Green Ribbon Foundation launched their training delivering courses in in carpentry, motorbike repairs and tailoring. In addition to the core vocational training programme, trainees benefited from some very creative and rewarding activities:



Beehives: 19 carpentry students learned how to make beehives which were handed over to the local community for ongoing maintenance and management. 45 beehives were built and fenced into protected areas and 40 have been fully colonised. The community structures have been established to ensure regular site visits.

Beekeeping is a widespread activity and there is a wealth of existing local knowledge and skills, but the simple addition of well-designed hives and technical information, has led to significant increase in production and the beekeepers have been able to secure better prices by saving and selling beeswax and secondary products.

Innovative Enterprise Development Camps

To address the challenges faced by new graduates as they transition to work from the training programme, GRFU designed innovation camps for all trainees. The camps built on the core project business training, with staff helping students to explore potential business ideas based on market research and consultation with local businesses in their respective communities. The finale of the workshop was a presentation by the students who were invited to pitch their business ideas to a panel of local industry experts made up of successful local business owners and local micro-finance staff from the village bank. The panel reviewed each business idea against set criteria, judging their innovation and local feasibility.

A total of £1,950 was dispersed to successful graduates to invest in their proposed tailoring and carpentry businesses. 14 female graduates won loans for their tailoring businesses and 2 male graduates won loans for their carpentry proposals. As part of the loan agreement, the entrepreneurs will make a commitment to employ, train and mentor other young people in their communities

Our Africa Programme – Additional Project Activities



Zambia – Kabushi Entrepreneur and Vocational Training Centre (KEVTC)

Production and distribution of re-usable period pads by tailoring trainees and the delivery of menstrual management training in local schools; alongside the construction of toilets in these schools by building trainees



Ghana – TRAX

Local female communities received additional skills training in shea butter production and forming savings groups.



Ghana – Norsaac

Our partners are breaking down traditional gender norms in business, and committing to protecting girls from early and forced marriages.

Developing our MEAL systems

In the second half of 2021 we began a major review of our monitoring, evaluation, accountability and learning systems. Securing a grant for this work has enabled us to go back to the drawing board and, with the help of expert consultants in this field, to start the process of building a more robust and effective system which is fully fit for purpose. Once work is completed, we will be working with partners to deliver training on the new system and will also be investing in IT hardware and software to ensure they are able to collect and collate the data and feedback needed. This will allow us to monitor projects and adapt to challenges in real time, measure our impact through internationally recognised indicators, and make evidenced based programmatic changes to better focus our resources.

Our Africa Programme – Looking Ahead

Over the past five years we have worked closely with our partners to identify ways to improve project design and delivery to address challenges and barriers faced in accessing training and how to best support graduates as they transition into work. To this end, our new strategy will focus on building a more robust model which ensures long term success for the project participants. Key areas for development under the new strategy will include:

Levelling up for women trainees

We will explore opportunities for including new, gender neutral, trades or trades which are traditionally associated with trades of choice for women.



Possible areas include:

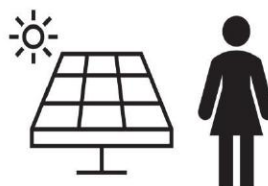
Traditional trades

- Catering
- Food processing
- Hairdressing and salons



Potential new trades

- Mobile phone repair
- Solar product repairs – lighting, batteries, etc.



Transitioning into Work

Whilst we remain confident of the quality of training delivered and the value of the tools provided to support trainees as they move into work, feedback from participants and partners has highlighted the challenges faced during this transition. This includes lack of start-up capital, high competition, and limited formal employment opportunities.



To address this, we will develop a programme to offer support beyond graduation and to build on the training investment to ensure long term and sustainable success. A year-long follow-on Business Accompaniment and Graduate Monitoring will be developed to provide:

- top up business training and mentoring
- monthly check ins for advice and troubleshooting for new businesses.
- quarterly reviews of accounts and business plans for new and growing businesses.

Our UK Programme

Working with Volunteers

The ongoing COVID-19 related disruptions faced in 2021 have served to further reinforce the continued commitment and dedication of our volunteers, highlighting just how essential their support and contributions are to our work.

Volunteer numbers remained stable during the year, with our last survey showing a total of 640 volunteers across the UK – including around 100 who are based at our Netley Marsh workshops. We have 35 UK volunteer groups supporting us across England, Wales and Scotland.

Our volunteers undertake a number of roles in support of our work, not only tool collection and refurbishment, but also undertaking invaluable fundraising and profile-raising activities in their local areas. Many groups also provide other services in their local communities, such as school placements, tool sharpening services, and helping with the maintenance of churches and other community buildings.

Volunteer Activity



During the year, we were able to recognise a number of volunteers for their long service. Certificates were awarded to 128 volunteers who reached long service milestones, ranging from 10 to 40 years. Their contribution alone represents 2,020 years of volunteering! Congratulations and thanks go out to all these volunteers for their amazing commitment to our work.



Jackie Barnes – 10 years



Pat Ward and Fiona Santry – 10 years, Cliff Mead – 15 years



Jenny Barnard – 30 years

Our UK Programme – working with and supporting our volunteers

Visits to UK groups were able to resume in the latter half of 2021 – with our Volunteer Coordinator meeting up with 23 of our groups. It was also an opportunity for other staff members or our European volunteers to meet our regional groups. Local groups play a vital role in raising awareness of the work of the Charity, so these visits are an excellent chance to provide updates, answer questions, share ideas and pass on refurbishing tips. This year we were able to take our new van on the road to pick up tools from the group's workshops.



Windermere Group



Bristol Group



South Birmingham Group



Baldon Group

Fundraising and Profile Raising

Over recent years we have seen a steady, but significant, increase in fundraising by our volunteers. The provision of tools and equipment remains our absolute priority, but both at our warehouse in Netley Marsh and in our local groups we have an excess of tools, including those which are not suitable or needed for the projects we are supporting. Selling these at local events, on online sales platforms, etc. provides a key source of income generation and funds which can be used to support the cost of delivering our projects. It is to the absolute credit of all volunteers involved in this that 2021 saw a recovery in the amount raised, returning close to pre-COVID -19 levels. Over £47,000 was raised during 2021, with more than £40,000 of this being allocated to projects in Ghana, Malawi, Sierra Leone and Uganda. Our thanks go out to all the volunteers who worked so hard during the year to achieve this impressive total and to make such a big difference to our work.

Our UK Programme – Provision of tools and equipment

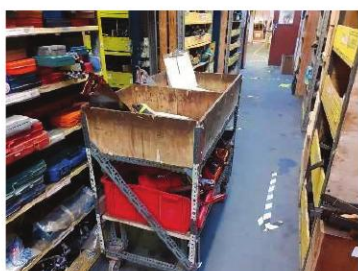
Despite the ongoing challenge of having periods when workshops had to close in order to comply with COVID-19 restrictions, our volunteers returned to their workshops when they could to refurbish the tools needed for shipments and when this was not possible often did this from home. Even with this challenge our groups across the UK were able to prepare 21 kits for shipments and also sent a range of refurbished tools to add to kits at our workshop in Netley Marsh.

As a result of the combined efforts of our volunteers across the UK we were able to send two shipments of kits to support the delivery of training and to provide start up kits for training graduates.

Country	No. of tools	Replacement Value of tools *
Ghana	4140	£31,538
Zambia	3804	£28,206
	7,944	£59,744

* Values are based at 50% of the total replacement value of the tools and equipment shipped.

A further 283 tools valued at £1,840 were sent to non-partner organisations to support their vocational training projects.



January 2021 – Ghana shipment from picking to packing and loading

December 2021 – Zambia shipment loaded and ready to go

European Solidarity Corps Programme

Following a successful bid for funding from the European Union’s ESC Programme, we were able to welcome three young volunteers to our workshops in 2021. These volunteer placements offer an opportunity to learn hands on refurbishment skills and to be involved in the day-to-day work of the Charity in the preparation of tools and kits for our projects.

It was with great sadness that we welcomed our last volunteer under this programme in September. After over twenty years of involvement in this programme, we are no longer able to access funds following our exit from our European Union. We will greatly miss having our European volunteers with us and our thanks go out to all those who have spent time with us and been so much a part of what we do.



Looking ahead

As part of our new strategy, we will focus on ongoing support to existing volunteers whilst also:

- establishing new volunteering opportunities for fundraising and profile raising
- exploring opportunities to recruit volunteers in geographical areas where we have limited presence
- encouraging younger people to volunteer
- investigating opportunities to offer volunteer placements through avenues such as partnerships with refugee placement charities or further / higher education organisations
- adapt and create kits to meet the needs of graduates from new vocational skills training courses
- increase the number of electrical items available for either sending to Africa or for fundraising sales purposes.
- provide training opportunities for volunteers to increase the number able to repair, refurbish and test electrical tools

Fundraising - Activities

Responsibility for income generation lies primarily with the Fundraising Team. No fundraising activities are undertaken by external paid fundraisers or by any commercial participator. Tools for Self Reliance is registered with the Fundraising Regulator and has a robust Fundraising Policy in place, underpinned by an Ethical Giving Policy and Refusal and Acceptance of Donations Policy. During 2021 we received no complaints regarding our fundraising activities and responded immediately to any requests made through the Fundraising Preferences Service.

Tools for Self Reliance's work is funded through a mixture of grant income, donations and income generated from rents and events and is underpinned by a loyal supporter base. During 2021 we raised £764,313 – including gifts in kind (£680,260 in 2020). We are fortunate and grateful to have support from a range of trusts and foundations, many of whom have invested in our work over a number of years. In 2021, the Turing Foundation continued to fund a project training and empowering women in Sierra Leone.

Aside from this income stream, during the course of 2021 we were able to start building back our programme of events and sales, including our Tea for Tools event in July and October, income from these events raised £89,275. In 2022 we hope to be able to add more events to our calendar and attend those that have been cancelled over recent years due to Covid-19.



Tea 4 Tools 2021



New Forest Folk Festival



Robins Nest

Corporate Support

In 2021 we were delighted to be selected as Charity of the Year for Draper Tools. This resulted in a donation of £15,000 which we were able to use to purchase a new van to assist with our work. We also received in-kind donations of tools and equipment and a further donation of £7,500 which included the proceeds of sales of the Draper Tools Advent Calendar. We are extremely grateful for their commitment to this charity partnership and thank Draper Tools for their ongoing support.



Looking ahead

In the coming year our Fundraising Team will focus on:

- the implementation a new digital strategy to improve and more effectively assess our online communications.
- updating our donor management system to allow for more effective communication with supporters and improved data management.
- the implementation of a scaled-up supporter acquisition activity using newly developed materials and a range of new mechanisms such as magazine inserts, to reach a wider audience.
- increasing the number of corporate supporters.

2021 was very much a year of recovery, driven by the ongoing commitment and funding support of individuals, faith-based groups, companies, trusts and other donors. A strong and diverse funding base is crucial, so we are most grateful for all those who made donations to the charity – thank you all for enabling us to deliver our work in the UK and through our partners in Africa.

Treasurer's Review of Financial Position

By the end of 2021 we had returned to more normal levels of financial operations as programme and fundraising activities resumed in full to 2019 levels. We remained in a healthy position at the end of the year, able to continue our programme of work in Africa and the UK at pre-COVID-19 levels.

Income

Total income reported is £764k, an increase of £84k compared to 2020 (£680k), although a decrease in the value of Tools donations included in Income offsets a 23% real increase in cash income of £136k.

Donations and Legacies, excluding tools, amounted to £230k (2020 £229k) including two grants totalling £100k which have been designated for organisational development. We also received legacies totalling £37k (2020 £9k).

Other Trading Income of £92k was lower than 2020 by £17k, of which £45k was government support. We retained some COVID-19 Job Retention Scheme support, £3k, in the early part of the year. This was however offset by an increase of £25k in Tool Sales and other activities.

Expenditure

Charitable Expenditure increased by £42k over 2020 but remained lower than 2019 (£754k) as we began to resume programme and other normal operating activities.

Expenditure on raising funds of £156k was higher than 2020 (£118k) as frozen staff vacancies were filled, and deferred fundraising activity was resumed. Expenditure is now returning to 2019 (£164k) levels.

The value of tools in kind of £59k (2020 - £111k) represent tools donated which were shipped to partner organisations. These tools are valued at 50% of their replacement cost and are reported as 'Donations and legacies' within income and 'Charitable Activity' within expenditure in the Statement of Financial Activities.

Funds held at 31st December 2021

Total reserves amount to £1.06m, including fixed assets of £515k. The fixed assets are the Netley Marsh workshop site, workshop, van and investment property. Investment properties were revalued in line with current rental values resulting in an increase in fixed assets of £55k.

Restricted funds of £330k were lower than 2020 (£371k) as programme spending resumed. After repaying £25k, half of our Bounce Back Loan, cash operating reserves within unrestricted funds remained in line with the reserving policy of 3 months operating costs in addition to the designated funds of £100k.

Governance

Tools for Self Reliance is a company limited by guarantee. It is registered as a Charity with the Charity Commission. Membership of the company is open to all those who fulfil the criteria and is subject to approval by the directors. Members have a limited liability of £1.

Directors and Trustees

For the purposes of Charity Law and throughout this report, the trustees of the Charity are collectively referred to as the directors. Directors are elected from and by the membership at the Annual General Meeting.

The Directors are responsible for the overall direction of the Charity, policies and legal compliance. Operational responsibility is delegated to the Chief Executive Officer, who is assisted by a staff team at the Charity headquarters based at Netley Marsh. The Directors have a yearly meeting with the staff team to discuss the current and future strategic direction of the Charity. They also meet with staff as required as part of their work on the Board sub-committees.

Charitable Operations

The Directors confirm they have complied with their responsibilities in pursuance of the Charity's public benefit objective in terms of Section 4 of the 2006 Charities Act, having due regard to the guidance published by the Charity Commission when exercising any powers or duties to which the guidance is relevant.

Tools for Self Reliance's charitable objective is:

"The relief of poverty amongst the people in developing areas in the world by the provision of hand and other tools and equipment, together with training in their use, business skills and livelihood skills."

In addition, the Charity provides facilities in the UK for the personal development of individuals with the object of improving their conditions of life.

The Charity carries out these objects by:

- supporting the delivery of livelihood development projects in five Africa countries
- the collection and refurbishment of donated tools and equipment
- providing opportunities for volunteers across the UK to engage in meaningful activity in support of the work of the charity.

Statutory Policies

Risk Management

The Directors have examined the potential risks that the Charity faces. They have reviewed the risks on a regular basis and confirm that measures to minimise these risks are in place.

Reserves Policy

Our reserves policy is set to ensure that our work is protected from the risk of disruption at short notice due to a lack of funds, whilst at the same time ensuring that we do not retain income for longer than required. As such it is Tools for Self Reliance's policy to manage the Charity such that available cash reserves are held at a minimum level of between two- and three-months' core running costs. At the year-end we had unrestricted cash free reserves of £197,560 (2019 - £105,884), which meets this criterion.

Other Policies

General Data Protection Regulation (GDPR)

In 2020 we continued to ensure compliance with all relevant GDPR regulations and our own Fundraising Pledge. A Privacy Policy¹ is in place and guidance has been provided to our volunteers.

Fundraising Regulator Code

The four main pillars of this code – being legal, open, honest and respectful, are embedded into our own fundraising policy and practices. The trustees ensure compliance with the General Duties outlined in the Code and ensure that policies are reviewed in line with any changes and amendments made to the Code during the year.

An Ethical Policy and Refusal and Acceptance of Donations Policy are also in place.

Safeguarding

Tools for Self Reliance is committed to upholding its responsibility to ensure that all those working with and for the Charity are protected from all forms of harm, abuse, neglect and exploitation. To this end a comprehensive Safeguarding Policy has been put in place, which includes a Code of Conduct for all employees and volunteers.

Compliance with the Governance Code

The Board continues to uphold the principles of this voluntary code of practice; and has an action plan in place to review activities to ensure ongoing compliance. All trustees / co-opted members and members of the senior management team are required to sign Eligibility Declarations and a Conflict of Interest Declaration.

¹ Our Privacy Policy can be found on our website: <https://www.tfsr.org/wp-content/uploads/2018/05/2018-Privacy-Notice.pdf>

Statutory Accounts for the Year Ended 31 December 2021

Statement of Trustees Responsibilities

The trustees (who are also the directors of Tools For Self Reliance for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Morris Crocker Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 8th September 2022 and signed on its behalf by:

Linda Hansford

Linda Hansford (Sep 13, 2022 10:54 GMT+1)

Ms L Hansford - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
TOOLS FOR SELF RELIANCE**

Opinion

We have audited the financial statements of Tools For Self Reliance (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its result, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
TOOLS FOR SELF RELIANCE**

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
TOOLS FOR SELF RELIANCE**

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

From discussion with management and those charged with governance information about the entity is documented to assess the activity within the organisation. We discuss management's assessment of risk in respect of irregularities, fraud and going concern.

Based on these discussions and our own assessments we determined that the key risk areas were income recognition in respect of cut off issues concerning grant, service and donation income and management override concerning the size of the organisation

We set financial statement materiality level based on the level of income. As a not for profit organisation raising income is its primary focus which is why income was used to determine the level of materiality. Our overall assessment of risk was used to determine performance materiality at an appropriate level.

Substantive audit tests were designed after assessing and testing systems and controls. The systems and controls which have been designed to act as a preventative measure against fraud and error were operating as documented. Substantive testing tested a sample of the population, representative of the population, to identify errors. The testing did not identify any material misstatements in areas tested.

Audit substantive tests concluded no material errors over the key risk areas of income recognition and management override.

The audit considers the organisation is not exposed to material risk of error as a result of assessing laws and regulations that are appropriate to the organisation.

Management assessed there is no going concern risk. The audit undertook a review of budgets, management accounts and the review of board minutes and came to the same conclusion as management.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
TOOLS FOR SELF RELIANCE**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



P Underwood (Senior Statutory Auditor)
for and on behalf of Morris Crocker Limited
Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU

Date: 26 September 2022

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total Funds £	2020 Total Funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	240,093	50,046	290,139	340,760
Charitable activities					
Charitable activity	5	128,150	191,535	319,685	170,271
Other trading activities	3	92,032	-	92,032	109,006
Investment income	4	62,456	-	62,456	60,223
Total		522,732	241,581	764,313	680,260
EXPENDITURE ON					
Raising funds	6	155,697	-	155,697	118,351
Charitable activities					
Charitable activity	7	277,347	279,290	556,637	514,292
Total		433,044	279,290	712,334	632,643
Net gains on investments		55,000	-	55,000	-
NET INCOME/(EXPENDITURE)		144,688	(37,709)	106,979	47,617
Transfers between funds	20	3,132	(3,132)	-	-
Net movement in funds		147,820	(40,841)	106,979	47,617
RECONCILIATION OF FUNDS					
Total funds brought forward		582,196	370,585	952,781	905,164
TOTAL FUNDS CARRIED FORWARD		730,016	329,744	1,059,760	952,781

Tools for Self Reliance – Company Limited by Guarantee
Report of the Directors for the year ended 31st December 2021



BALANCE SHEET
31 DECEMBER 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	13	145,185	137,307
Investment property	14	370,000	315,000
		<u>515,185</u>	<u>452,307</u>
CURRENT ASSETS			
Debtors	15	11,828	4,564
Cash at bank		572,145	568,145
		<u>583,973</u>	<u>572,709</u>
CREDITORS			
Amounts falling due within one year	16	(20,193)	(68,855)
		<u>563,780</u>	<u>503,854</u>
NET CURRENT ASSETS			
		<u>1,078,965</u>	<u>956,161</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
CREDITORS			
Amounts falling due after more than one year	17	(19,205)	(3,380)
		<u>1,059,760</u>	<u>952,781</u>
NET ASSETS			
FUNDS	20		
Unrestricted funds		315,333	322,513
Designated funds		100,000	-
Restricted funds		329,744	370,585
Revaluation Reserve		314,683	259,683
TOTAL FUNDS		<u>1,059,760</u>	<u>952,781</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 8th September 2022 and were signed on its behalf by:

Linda Hansford

Linda Hansford (Sep 13, 2022 10:54 GMT+1)

.....
L Hansford - Trustee

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations		<u>42,497</u>	<u>55,464</u>
Net cash (used in)/provided by operating activities		<u>42,497</u>	<u>55,464</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(14,019)	-
Interest received		<u>1,742</u>	<u>2,254</u>
Net cash (used in)/provided by investing activities		<u>(12,277)</u>	<u>2,254</u>
Cash flows from financing activities			
Capital repayments		(26,220)	-
Cash inflows from new borrowings		<u>-</u>	<u>50,000</u>
Net cash (used in)/provided by financing activities		<u>(26,220)</u>	<u>50,000</u>
Change in cash and cash equivalents in the reporting period		4,000	107,718
Cash and cash equivalents brought forward		<u>568,145</u>	<u>460,427</u>
Cash and cash equivalents at 31 December 2021		<u><u>572,145</u></u>	<u><u>568,145</u></u>

**NOTES TO THE CASH FLOW STATEMENT
 FOR THE YEAR ENDED 31 DECEMBER 2021**

1.	RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2021	2020	
		£	£	
	Net income for the reporting period (as per the Statement of Financial Activities)	106,979	47,617	
	Adjustments for:			
	Depreciation charges	6,140	4,737	
	Gains on investments	(55,000)	-	
	Interest received	(1,742)	(2,254)	
	Decrease/(increase) in debtors	(7,264)	(2,565)	
	(Decrease)/increase in creditors	(6,616)	7,929	
	Net cash (used in)/provided by operations	<u>42,497</u>	<u>55,464</u>	
2.	ANALYSIS OF CHANGES IN NET FUNDS			
		At 1.1.21	Cash flow	At 31.12.21
		£	£	£
	Net cash			
	Cash at bank	<u>568,145</u>	<u>4,000</u>	<u>572,145</u>
		<u>568,145</u>	<u>4,000</u>	<u>572,145</u>
	Debt			
	Debts falling due within 1 year	<u>(50,000)</u>	<u>29,807</u>	<u>(20,193)</u>
	Total	<u>518,145</u>	<u>33,807</u>	<u>551,952</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The trustees consider that there are no material uncertainties regarding the charity's ability to continue as a going concern.

Income

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

Expenditure

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	2% on cost
Improvements to property	2% on cost
Motor vehicles	20% on cost

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities. The investment property was revalued to £370,000 by the directors on 31 December 2021. It is the policy of the charity to revalue the investment property every five years.

Fund accounting

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

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

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

Donated goods are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102).

On receipt, donated goods are recognised based on the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain the goods of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable investments in stocks and shares. The measurement basis use for these financial instruments is detailed below.

Debtors and cash at bank & in hand

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand includes cash held on deposit or in a current account.

Creditors and provisions

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donated goods	59,744	111,335
Donations	193,433	220,316
Legacies	36,962	9,109
	<u>290,139</u>	<u>340,760</u>

Donated goods related to donated tools.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers. In accordance with FRS102 and the Charities SORP (FRS 102), the economic constitution of general volunteers is not recognised in the accounts.

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Sale of tools and scrap	46,335	24,242
Craft and other income	42,939	40,089
HMRC JRS	2,758	44,675
	<u>92,032</u>	<u>109,006</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
 FOR THE YEAR ENDED 31 DECEMBER 2021

4. INVESTMENT INCOME

	2021	2020
	£	£
Rents Received	60,714	57,969
Deposit account interest	1,742	2,254
	<u>62,456</u>	<u>60,223</u>

All investment income is derived from assets held in the United Kingdom.

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Grants and donations	Charitable activity	<u>319,685</u>	<u>170,271</u>

6. RAISING

Other trading activities

	2021	2020
	£	£
Other trading costs	<u>155,697</u>	<u>118,351</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Charitable activity	<u>551,244</u>	<u>5,393</u>	<u>556,637</u>

8. SUPPORT COSTS

	Governance costs
	£
Charitable activity	<u>5,393</u>

Support costs, included in the above, are as follows:

	2021	2020
	Charitable activity	Total activities
	£	£
Auditors' remuneration	4,250	4,600
Bond Membership/Exhibition	1,143	786
	<u>5,393</u>	<u>5,386</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
 FOR THE YEAR ENDED 31 DECEMBER 2021

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Auditors' remuneration	4,250	4,600
Depreciation- owned assets	6,140	4,738
	<u>10,390</u>	<u>9,338</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

During the year, no trustees (2020: 1 trustee) were reimbursed out of pocket expenses (2020: £81).

11. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	261,902	243,988
Social security costs	20,268	18,686
Other pension costs	27,190	26,133
	<u>309,360</u>	<u>288,807</u>

During the year, the key management personnel of the Charity comprised of the Trustees and the Chief Executive Officer.

The total employee remuneration and benefits of the key management personnel of the charity was £56,475 (2020: £54,776)

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

	2021	2020
	£	£
Charitable	<u>10</u>	<u>9</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
 FOR THE YEAR ENDED 31 DECEMBER 2021

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED 2020

	Unrestricted funds £	Restricted funds £	2020 Total Funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	257,955	82,805	340,760
Charitable activities			
Charitable activity	30,875	139,396	170,271
Other trading activities	109,006	-	109,006
Investment income	60,223	-	60,223
Total	458,059	222,201	680,260
EXPENDITURE ON			
Raising funds	118,351	-	118,351
Charitable activities			
Charitable activity	336,133	178,159	514,292
Total	454,484	178,159	632,643
Net gains on investments	-	-	-
NET INCOME/(EXPENDITURE)	3,575	44,042	47,617
Transfers between funds	28,000	(28,000)	-
Net movement in funds	31,575	16,042	47,617
RECONCILIATION OF FUNDS			
Total funds brought forward	550,621	354,543	905,164
TOTAL FUNDS CARRIED FORWARD	582,196	370,585	952,781

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Motor vehicles £	Plant and machinery £	Computer equipment £	Totals £
COST						
At 1 January 2021	106,091	130,813	-	51,071	24,745	312,720
Additions	-	-	14,019	-	-	14,019
Disposals	-	-	-	-	-	-
At 31 December 2021	<u>106,091</u>	<u>130,813</u>	<u>14,019</u>	<u>51,071</u>	<u>24,745</u>	<u>326,739</u>
DEPRECIATION						
At 1 January 2021	47,371	52,227	-	51,071	24,745	175,414
Charge for year	2,122	2,616	1,402	-	-	6,140
Eliminated on disposal	-	-	-	-	-	-
At 31 December 2021	<u>49,493</u>	<u>54,843</u>	<u>1,402</u>	<u>51,071</u>	<u>24,745</u>	<u>181,554</u>
NET BOOK VALUE						
At 31 December 2021	<u>56,598</u>	<u>75,970</u>	<u>12,617</u>	<u>-</u>	<u>-</u>	<u>145,185</u>
At 31 December 2020	<u>58,720</u>	<u>78,586</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>137,306</u>

14. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 January 2021	315,000
Revaluation	<u>55,000</u>
At 31 December 2021	<u>370,000</u>
NET BOOK VALUE	
At 31 December 2021	<u>370,000</u>
At 31 December 2020	<u>315,000</u>

NOTES TO THE FINANCIAL STATEMENTS - continued

FOR THE YEAR ENDED 31 DECEMBER 2021

14. INVESTMENT PROPERTY- continued

Fair value at 31 December 2021 is represented by:

	£
Valuation in 1997	200,000
Improvement Cost in 2008	35,886
Valuation in 2008	14,114
Improvement Cost in 2009	19,431
Valuation in 2011	30,569
Value in 2016	15,000
Value in 2021	55,000
Fair Value	<u>370,000</u>

The investment property was revalued to £370,000 by the trustee directors on 31 December 2021

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	<u>11,828</u>	<u>4,564</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts (see note 18)	5,228	50,000
Trade creditors	2,047	9,584
Social security and other taxes	5,760	4,671
Other creditors	7,158	4,700
	<u>20,193</u>	<u>68,955</u>

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

	2021	2020
	£	£
Bank loans and overdrafts (see note 18)	18,552	-
Pension contributions	653	3,380
	<u>19,205</u>	<u>3,380</u>

18. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bank loans	5,228	50,000
Amounts falling due after one year on demand:		
Bank loans	18,552	-
	<u>23,780</u>	<u>50,000</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2021 Total Funds £	2020 Total Funds £
Fixed assets	145,185	-	145,185	137,307
Investments	370,000	-	370,000	315,000
Current assets	254,229	329,744	583,973	572,709
Current liabilities	(20,193)	-	(20,193)	(68,855)
Long term liabilities	(19,205)	-	(19,205)	(3,380)
	<u>730,016</u>	<u>329,744</u>	<u>1,059,760</u>	<u>952,781</u>

20. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	322,513	(10,312)	3,132	315,333
Designated fund	-	100,000	-	100,000
Revaluation reserve	259,683	55,000	-	314,683
Total Unrestricted Funds	<u>582,196</u>	<u>144,688</u>	<u>3,132</u>	<u>730,016</u>
Restricted funds				
UK Programme	73,700	(55,509)	-	18,191
Africa Programme	293,099	18,453	-	311,552
Other	3,786	(654)	(3,132)	-
Total Restricted Funds	<u>370,585</u>	<u>(37,709)</u>	<u>(3,132)</u>	<u>329,744</u>
TOTAL FUNDS	<u>952,781</u>	<u>106,979</u>	<u>-</u>	<u>1,059,760</u>
<i>Prior year total funds</i>	<i>905,164</i>	<i>47,617</i>	<i>-</i>	<i>952,781</i>

NOTES TO THE FINANCIAL STATEMENTS - continued

FOR THE YEAR ENDED 31 DECEMBER 2021

20. MOVEMENT IN FUNDS - continued

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

	2021				2020		
	Income	Expenditure	Gains and losses	Net Movement in funds	Income	Expenditure	Net Movement in funds
	£	£	£	£	£	£	£
Unrestricted funds							
General fund	422,732	(433,044)	-	(10,312)	458,059	(454,484)	3,575
Designated fund	100,000			100,000	-	-	-
Revaluation reserve	-	-	55,000	55,000	-	-	-
Total Unrestricted	<u>522,732</u>	<u>(433,044)</u>	<u>55,000</u>	<u>144,688</u>	<u>458,059</u>	<u>(454,484)</u>	<u>3,575</u>
Restricted funds							
UK Programme	20,000	(75,509)	-	(55,509)	56,469	(92,158)	(35,689)
Africa Programme:							
General	52,321	(45,612)	-	6,709	43,357	7,195	50,552
Ghana	49,507	(28,769)	-	20,738	4,500	(23,207)	(18,707)
Malawi	8,850	(45,525)	-	(36,675)	28,695	(13,858)	14,837
Sierra Leone	50,115	(71,008)	-	(20,893)	52,066	(37,273)	14,793
Uganda	2,000	(17,792)	-	(15,792)	36,194	(47,403)	(11,209)
Zambia	58,788	5,579	-	64,367	885	(850)	35
Total Africa Programme	<u>221,581</u>	<u>(203,128)</u>	<u>-</u>	<u>18,453</u>	<u>165,697</u>	<u>(115,396)</u>	<u>50,301</u>
Other	-	(654)	-	(654)	35	29,395	29,430
Total Restricted	<u>241,581</u>	<u>(279,290)</u>	<u>-</u>	<u>(37,709)</u>	<u>222,201</u>	<u>(178,159)</u>	<u>44,042</u>
TOTAL FUNDS	<u><u>764,313</u></u>	<u><u>(712,334)</u></u>	<u><u>55,000</u></u>	<u><u>106,979</u></u>	<u><u>680,260</u></u>	<u><u>(632,643)</u></u>	<u><u>47,617</u></u>

General fund- Unrestricted funds used in for normal business activities.

Designated fund- Unrestricted funds allocated for organisational development.

UK Restricted- Funds received specifically for UK activities, including Erasmus volunteers and UK volunteer programmes.

Africa General fund- Funds received that are restricted to use in Africa but not specified to a particular project, including funds received by TFSR Groups.

African countries- Funds that have been received for and spent on specific projects in Africa.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

21. OPERATING LEASES

Minimum lease payments under non-cancellable operating leases fall

	2021	2020
	£	£
Within one year	687	1,206
Between one and five years	162	849
In more than five years	-	-
	849	2,055

21. CONTINGENT LIABILITIES

Tools for Self Reliance participates in The Growth Plan run by The Pensions Trust, a multi- employer scheme. There exists a potential debt that could be levied by the trustee of the Plan in the event of the employer ceasing to participate in the Plan, or the Plan winding- up.

As Tools for Self Reliance has opted to remain with the Plan and continues to offer this Plan to its employees, the likelihood of the debt crystallising is remote. Tools for Self Reliance is committed to paying deficit contributions to the Plan for seven years from 1 January 2020. The present value at the year-end is £1,074 (2020 - £4,418) and is included within creditors.

22. RELATED PARTY DISCLOSURES

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

23. ULTIMATE CONTROLLING PARTY

The charitable company is not under the control of another entity or any one individual.

Annex 1 – Our Groups and Supporting Organisations

Tools for Self Reliance Volunteer	Organisations supporting our work
Scotland	
	<ul style="list-style-type: none"> • Garvald – Edinburgh • The Ecology Centre – Fife • Camphill Milltown • Camphill Beannachar – Aberdeen
North-East	
<ul style="list-style-type: none"> • Baildon & Bradford • Bakewell 	<ul style="list-style-type: none"> • Allied Resource Community - Middlesbrough
North-West	
<ul style="list-style-type: none"> • Manchester (Didsbury) • Tyldesley • Liverpool (Aigburth) • Leyland • Windermere • Carlisle 	
South-East	
<ul style="list-style-type: none"> • Canterbury • Sutton • Reading 	
South-West and Wales	
<ul style="list-style-type: none"> • Swindon • Bristol • Holt (Bradford on Avon) • Bridgend • Llanelli & Carmarthen • Castle Cary 	
Central and East Anglia	
<ul style="list-style-type: none"> • South Shropshire and Borders (Clun) • Coventry • South Birmingham • Southwell (Nottingham) • Downham Market • Cambridge • Leicester City • Leicester Oadby & Wigston • Malvern Hills • Barton-under-Needwood 	<ul style="list-style-type: none"> • Tools for Self Reliance Milton Keynes



TOOLS FOR SELF RELIANCE

Practical help for practical people



Registered Office: Ringwood Road, Netley Marsh, Southampton, SO40 7GY
Charity No: 280437 | Tel: 02380 869697 | Email: info@tfsr.org
Company Limited by guarantee and registered in England & Wales no. 1487630



Registered with
**FUNDRAISING
REGULATOR**

*Photo credit: Mercy Mwansa - Tailoring Graduate

TOOLS FOR SELF RELIANCE

England & Wales - Charity number 280437

Accounts



TOOLS FOR SELF RELIANCE

Practical help for practical people



Report of the Directors and Financial Statements

For the year ended 31st December 2020

Contents of the Report of the Directors and Financial Statements

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Company Information

Patrons:	Archbishop Desmond Tutu
Directors:	Mr S Hitchmough - Chair (resigned 11 th November 2020) Mr J P N Payne (resigned 11 th November 2020) Ms S Erb Ms L Hansford – Treasurer Provisional Chair (from 11 th November 2020) Ms J Scott Ms M Tarrant (Elected 9 th October 2020)
Chief Executive Officer:	Ms S L Ingleby
Registered Office:	Netley Marsh Workshop Netley Marsh Southampton Hampshire SO40 7GY
Registered Number:	01487630 (England and Wales)
Charity Number:	280437
Senior Statutory Auditor:	Christopher David Osmond
Accountants and auditors:	Stone Osmond Limited Accountants and Registered Auditors 75 Bournemouth Road Chandlers Ford Eastleigh Hampshire SO53 3AP
Principal Bankers:	HSBC – Totton, Hampshire COIF – London CAF – West Malling, Kent
Website:	www.tfsr.org

The trustees are pleased to present their report outlining the Charity's activities and developments over the past year and to present the financial statements of the company for the year ended 31 December 2020.

GOVERNANCE

Tools for Self Reliance is a company limited by guarantee. It is registered as a Charity with the Charity Commission. Anyone can become a member of the company and liability is limited to £1. Tools for Self Reliance is an independent Charity and not affiliated to any other organisation.

CHARITABLE OPERATIONS

Our vision: The vision of Tools for Self Reliance is a world free of poverty, where people can use their skills and energies to meet their needs and aspirations.

The Charity was established to relieve poverty amongst people in the developing areas of the world by the provision of hand and other tools and equipment, together with training in their use, and business and livelihood skills. In addition, the Charity provides facilities in the UK for the personal development of individuals with the object of improving their conditions of life.

DIRECTORS AND TRUSTEES

For the purposes of Charity Law and throughout this report, the trustees of the Charity are collectively referred to as the directors. Directors are elected from and by the members at the Annual General Meeting. Role descriptions are in place for all directors and there is a policy for the induction of new directors.

The Directors are responsible for the overall direction of the Charity, policies and legal compliance. Operational responsibility is delegated to the Chief Executive Officer, who is assisted by a staff team at the Charity headquarters based at Netley Marsh. The Directors have a yearly meeting with the staff team to discuss the current and future strategic direction of the Charity. They also meet with staff as required as part of their work on the Board sub-committees.

The Directors confirm they have complied with their responsibilities in pursuance of the Charity's public benefit objective in terms of Section 4 of the 2006 Charities Act, having due regard to the guidance published by the Charity Commission when exercising any powers or duties to which the guidance is relevant.

Our Programmes and Activities

Our five-year strategy **Africa Works**¹ will come to an end in 2021 but continues to shape our work and ensure we remain focussed on addressing underemployment and unemployment in Africa through the acquisition of vocational skills and targeted interventions; thus, contributing to sustainable and inclusive growth.

Mission Statement

Our mission is to contribute to poverty reduction in Africa by working with partner organisations to empower people to build sustainable livelihoods through the provision of tools and training.

United Nations Sustainable Development Goals²

These goals are intended to embody a universally shared and common global vision of progress towards a safe, just and sustainable world for all to thrive in. There are seventeen goals in all; with the work of Tools for Self Reliance being most closely aligned with the following:

Goal 1 No Poverty – ending poverty in all its forms everywhere.

Goal 4 Quality Education – ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Goal 8 Decent Work and Economic Growth – promote sustained, inclusive and sustainable growth, full and productive employment and decent work for all.

Goal 10 Reduced Inequalities – reduce income inequality within and among countries.

Our Model

Tools for Self Reliance works towards moving people out of unemployment or underemployment and into meaningful, sustainable work. Our model brings together a number of elements, which we believe need to be in place to enable effective interventions that bring about long-term positive change. These include vocational training, business training, life skills training, training in functional literacy and numeracy, access to micro credit and support to set up and build small business enterprises.

As part of our strategy, we have developed a number of extended projects which include additional activities to address specific needs in the families and communities participants come from. These projects combine our core training activities with support to address issues such as early marriage, FGM, improved water and sanitation and support for young mothers.

¹ Our new five-year strategy – ‘Africa Works’ can be found on our website: <http://www.tfsr.org/wp-content/uploads/2016/09/Africa-Works-single-page.pdf>

² For further information on the United Nations Sustainable Development Goals - http://www.undp.org/content/dam/undp/library/corporate/brochure/SDGs_Booklet_Web_En.pdf

Review of Activities and Performance

To preface this Annual Report the directors would like to recognise the unprecedented times we faced globally in 2020. Coronavirus continues to dominate lives across the globe and has impacted all aspects of our work in the UK and in our Africa Programme countries.

For our partners in Africa, the pandemic has been much more than a health crisis with significant impact on people's income, security, and prospects. Many of our new graduates and those who have gone before them have faced incredible challenges given many have not been able to work and have therefore faced significant reductions in income. Partners have reported increased hardship and poverty, unprecedented levels of unemployment and gender-based violence across the communities they work in.

We applaud the work done by our partners over the past year, adapting training to ensure this could be delivered safely and reaching out into their communities to support a range of COVID prevention activities. There is no doubt, the impact of COVID will be felt for many years to come, so we remain committed to supporting projects which will give people an opportunity to develop the skills they need to find work and build sustainable livelihoods.

Here in the UK our focus was on ensuring we were able to weather the storm and maintain operational activities. It was a year which required agility and flexibility to adapt to the changes and uncertainty we all faced. We would like to take this opportunity to thank our staff who showed great understanding and fortitude. From those who worked to maintain key operational activities throughout, to those on furlough who remained committed and ready to jump back into work when restrictions eased. Thanks also go to our loyal volunteers and supporters who continued to support our work from home.

Weathering the storm was eased by funders great and small who not only contributed funds for projects that we will bring back on track in 2021, but also those who recognised the need, and importance of unrestricted funds to maintain operations in a year that saw most of our income generating events cancelled. We were delighted by the response to our Radio 4 Appeal which far exceeded our fundraising target and has provided crucial funds to support our partner Sierra Leone in the coming year.

Looking ahead, in the coming year it is hoped positive progress can be made on the global vaccination programme and that this will drive us closer to a more normal way of living and working. 2021 will see us entering into the final year of our current strategy, so will use this coming year to review our achievements and successes against the goals and objectives we set ourselves and use the lesson learned over the past five year to shape a new strategy for 2022 and beyond.

Once again, our thanks go to our amazing team of partners, staff, volunteers and supporters who have shown just what can be achieved when we come together and work towards shared goals.

Africa Programme

Project Delivery

As we started 2020, the majority of our active projects were drawing to a close and the trainees had mostly completed their training. However, from March, once the pandemic began to take full effect in our programme countries and in the UK, delivery of projects was inevitably impacted, and for a number of projects it was not possible to start them as planned.

Vocational Training

Where training was ongoing, partners adapted delivery to ensure compliance with the guidance and restrictions in their respective countries. For some partners this meant reducing class sizes and holding more sessions, for others they moved the training from their centres and out into the community where they were able to attach trainees to small businesses. In all cases, partners prioritised the safety of the trainees and those delivering the training.

Vocational Training Participants							
Country	No. of projects	Projects starting in 2019 and ending in 2020					
Ghana	5	Total	174	Male	76	Female	98
Malawi	5	Total	334	Male	169	Female	165
Sierra Leone	4	Total	180	Male	58	Female	122
Uganda	0	Total	0	Male	0	Female	0
Zambia	5	Total	160	Male	72	Female	88
Total	19		848	Male	375	Female	473

Vocational Training Participants							
Country	No. of projects	Projects starting in 2020 and ending in 2021					
Ghana	1	Total	80	Male	20	Female	60
Malawi	1	Total	144	Male	78	Female	66
Sierra Leone	0	Total	0	Male	0	Female	0
Uganda	2	Total	140	Male	90	Female	50
Zambia	0	Total	0	Male	0	Female	0
Total	4		364	Male	188	Female	176

Commitment to completing training remained high, despite the challenges faced by trainees. For some trainees, breaks in the training during lockdowns meant that they chose to seek work instead to ensure they had an income to support themselves and their families. Others moved to other areas or had a change to their circumstances that meant they could no longer participate. Overall, there was a less than 10% drop out rate. In some cases, where training was suspended, trainees have been invited to re-join when new projects start.

In response to the situation and to support their communities, partners also undertook a number of COVID19 awareness and prevention activities including joining task forces to co-ordinate community responses, distribution of hand washing buckets, soap, and hand sanitisers, participating in local radio programmes explaining how to prevent the spread of COVID and much more.

Extended Projects

Alongside our vocational training projects, four extended projects were delivered during 2020. These projects aimed to augment the impact our vocational training programme through the delivery of additional activities which address issues affecting the trainees, their families and their communities.

Country	Ghana	Partner	NORSAAC		
Total participants	2,024	Male	958	Female	1066

This project focussed on reducing early child marriage and teenage pregnancies through disbursement of awareness raising materials and activities in four communities in two districts in northern Ghana. This included developing a range of printed posters which were put up in schools and other vantage points in the communities. And weekly broadcasts by NORSAAC broadcast tell listeners more about safe sexual practices and the impact of early marriage and teenage pregnancies.

NORSAAC also carried out in-school sessions in 10 schools reaching almost 1,000 students. These sessions provided the students with information on topics including menstrual health and hygiene and family planning and provided an opportunity to address misconceptions and strengthen understanding on these key areas. Sessions were also attended by teachers to who will now provide ongoing support and learning post-project.

NORSAAC highlighted the value of this intervention and how an holistic approach to addressing community issues alongside delivering vocational training ensures significant short and long term impact.

Country	Ghana	Partner	TRAX		
Total participants	143	Male	42	Female	101

In northern Ghana, many of the trainees who take part in the vocational training projects delivered by TRAX come from households who engage in agricultural activities as their main source of income and / or to feed their families. To enhance income and food security TRAX ran training to enable farmers to improve the quality of the soils they grow in using a technique called Bokashi.

This is an organic low-cost method to improve soil fertility and in turn to increase the yield potential from crops. To ensure maximum impact from this intervention, TRAX identified 40 lead farmers (10 females and 30 males) who undertook a training programme on how to prepare and use Bokashi.

These participants then went on to share their training with other farmers in their communities and this resulted in a further 103 farmers (91 females and 12 males) being trained in this agronomic practice.

Feedback from TRAX on the impact of this intervention includes a trainee who has gone on to acquire further land as a result of increasing income from crops sold and one trainee also reported that improved yields meant that she had not needed to migrate to the south during the dry season as the Bokashi approach has enabled her to extend her cropping period. Removing reliance on chemical fertilisers also resulted in one trainee reporting that he had reduced the cost of production by 70% and achieved food security for his family.

Country	Zambia	Partner	KEVTC
Total pupils benefitting from improved toilet facilities			2,500
Number of pupils receiving re-usable sanitary pads			1,385

Alongside the delivery of a vocational training programme for 57 trainees, KEVTC extended their activities to support improvements to water and sanitation facilities at a local school. Tailoring trainees learned how to make re-usable sanitary pads, producing over 3,500 pads which were distributed at the school to female students.

Feedback from the tailors included one graduate who explained that not only had she learned how to make a range of clothing but had also enjoyed learning how to make the re-usable pads. From this she has gone on to educating young girls on how to use the pads correctly and to promote the importance of good menstrual hygiene practice.

To address issues with limited toilet facilities at the school, building and carpentry trainees honed their skills on site with a hands-on involvement in the construction of two pit latrine blocks. Being seen in their community and having their work on show resulted in trainees being able to get work and generate income, not only during their training, but also now they have graduated.

Country	Sierra Leone	Partner	Baptist Women's Union
Peer mentors trained		165	
School based sensitisation		178 participants	
Community sensitisation		2,320 participants	

In the first year of this project, alongside the delivery of a tailoring training programme for 100 trainees, BWU delivered a range of community sensitisation activities to improve knowledge and practice in key health and rights issues.

At the outset of the project, BWU undertook a household survey in the target communities, to assess the gaps in knowledge and topics amongst community members.

Based on the outcome of this survey broadcasts were made on two radio stations each month to address the thematic issues affecting the communities, including HIV/Aids, malaria, Ebola, human rights abuses, and female genital mutilation; aiming to improve knowledge, attitudes and practice when dealing with these.

To reinforce this work, Community Health Champions also used megaphones in their local areas to reinforce and spread information on these issues, and also incorporated health messages relating to COVID19 as this began to affect the communities.

To ensure sustainability, BWU trained 165 school age peer mentors who went on to support the school and community-based sensitisation training and who will provide ongoing support post-project.

Looking ahead

At this time, it is challenging to plan ahead in terms of projects in Africa, given there is still a high degree of uncertainty on any new waves and the rate of recovery from the COVID19 pandemic in each of our programme countries, and how this will impact on the ability of partners to safely deliver their projects. We will continue to work with partners to agree when best to continue or start new projects and remain responsive to the prevailing situation in each country and any restrictions in place.

As and when restrictions are lifted, we will visit programme countries to review projects and to reconnect in person with our partners. Until this is possible, we will continue to make use of online platforms which can be used to hold virtual meetings.

Provision of tools and equipment

At the beginning of 2020, we were able to send a shipment of training and start up kits to our projects in Sierra Leone. The lockdown in March meant that we then had to close our workshops and suspend activities and were only able to continue our refurbishing and packing activities sporadically during periods when lockdown restrictions were lifted.

We are most grateful to our volunteers who rose to the challenges this created and began refurbishing from home where they were able. This kept stocks up and enabled us to send a 40-foot container to Malawi before the end of the year.

Country	No. of tools	Replacement Value of tools *
Malawi	13,240	£89,881
Sierra Leone	2,117	£17,972
Non-partner organisations	343	£3,482
	15,700	£111,335

** Values are based at 50% of the total replacement value of the tools and equipment shipped.*

Looking ahead

In 2021 we will focus on getting our shipping schedule back on track and aligned to projects. Shipments are scheduled in for Ghana and Uganda, with the potential for additional shipments to be added once projects can resume safely and in full.

Our UK Programme

Working with Volunteers

The huge obstacles faced in 2020 have really brought home the dedication of our volunteers and highlighted just how essential their support and contributions are to the charity.

Volunteer numbers remained stable during the year, with our last survey showing a total of 640 volunteers across the UK – including 110 who are based at our Netley Marsh workshops. We have 35 UK volunteer groups supporting us across England, Wales and Scotland.

During the year, we were able to recognise volunteers reaching milestones in terms of the number of years they have supported the work of the charity. Certificates were awarded to 12 volunteers who reached their ten-year long service milestone, 12 received reached their 15-year milestone and 11 reached their 20-year milestone. A further 4 reached 25 years long service, 3 reached 35 years and 1 reached their 40-year milestone. Congratulations and thanks go out to all of these volunteers for this amazing commitment to our work. Their contribution alone represents 750 years of volunteering.

Our volunteers undertake a number of roles in support of Tools for Self Reliance, not only tool collection and refurbishment, but also undertaking invaluable fundraising and profile-raising activities in their local areas. Many groups also provide other services within their local communities, such as school placements, tool sharpening services, and helping with the maintenance of churches and other community buildings.

Volunteer activities*	Number of volunteers
Collecting	345
Tool sorting	281
Sewing machine and haberdashery sorting	44
Tool refurbishing	441
Sewing machine refurbishing	70
Tool selling - including eBay sellers)	204
Woodwork / kit box making	12
Group organiser/management	38
Group local publicity	12
Speaker	115
Events Attendee/Organiser	108
Local Rotary contact	6
Workshop/premises safety and maintenance	19
Administration support	6
Craft2Craft Group	6

*Some volunteers undertake more than one activity.

At the beginning of 2020 and prior to the first lockdown in March, volunteer groups had already sent 40 complete tool kits provided by 12 different groups and a number of other refurbished tools and sewing machines for our Malawi shipment. However, with approximately 53% of our volunteers aged 65-75, and 33% over 75, and many falling into one of the 'at risk' groups; the decision was taken in March to close the Netley Marsh workshop and advise groups to do the same. Further shutdowns during the year inevitably curtailed our volunteer's activities.

Aside from reducing the collection and refurbishment of tools and sewing machines, one of the other significant impacts was on the fundraising efforts of our volunteers. In the five years previous to 2020, groups had been increasingly successful with their fundraising efforts resulting in a 62% increase in income generated between 2015 - 2019. Plans were in place for a range of fundraising activities during 2020, aiming to top the total raised in 2019 of £57,880, however the majority of these had to be canceled.

Despite the restrictions on their activities our volunteers continued to support us in any way they could, whilst ensuring compliance with all COVID guidelines and restrictions. Volunteer fundraisers helped us to offset some of the significant fundraising losses by selling surplus tools online or at their own COVID-safe tool sales, or through other novel ways such as plant sales. By the end of the year, they had raised over £36,000 – a 37% drop from the previous year, but much less a shortfall than was originally anticipated.

This is a significant achievement given the difficulties faced through the year, and is testament to the volunteers' enthusiasm, hard work and willingness to give up their own time to support Tools for Self Reliance.

ESC Programme

As the opportunity to secure funds through the European Union's ESC Programme comes to an end, we were pleased to be successful with our final 2020/2021 application. These funds will support one-year placements for younger volunteers from Europe.

Only one of volunteers from the 2019-2020 round was able to complete their placement in full, the remaining volunteers had to cut short their placements to return home as the pandemic spread. As a result, we will be required to return a significant proportion of the grant received.

More than ever, we appreciate the work and commitment of all our volunteers and their years of support.

Our UK Programme

Fundraising

Responsibility for income generation lies primarily with the Fundraising Team. No fundraising activities are undertaken by external paid fundraisers or by any commercial participator. Tools for Self Reliance is registered with the Fundraising Regulator and has a robust Fundraising Policy in place, underpinned by an Ethical Giving Policy and Refusal and Acceptance of Donations Policy. During 2020 we received no complaints regarding our fundraising activities.

Tools for Self Reliance's work is funded through a mixture of grant income, donations and income generated from rents and events. During 2020 we raised £680,260 – including gifts in kind (£1,117,354 in 2019).

We are fortunate to receive support from a number of grant making trusts who have continued to invest in our work, including the Turing Foundation who are supporting a project training and empowering women in Sierra Leone.

At the beginning of 2020, plans were in place for a number of events and activities to mark and celebrate our 40th anniversary. Whilst our events were severely curtailed, we were still able to carry on with virtual activities, including Tea for Tools which exceeded our fundraising target for this event.

In June we took part in a Radio 4 Charity Appeal, presented by one of our volunteers, Janet Moody. The theme of the appeal was empowering women in Sierra Leone and there was an amazing response, with a total of £36,618 being raised. We are most grateful to all those who donated to this appeal and those who have opted to stay in touch with Tools for Self Reliance.

After a difficult and challenging year, our Thank You week in November was more important than ever. In recognition of support received, we took the opportunity to thank over 600 existing supporters who gave during the year and to contact new donors who supported our Radio 4 appeal.

Looking ahead

In the coming year our Fundraising Team will focus on:

- the implementation a new digital strategy to improve and more effectively assess our online communications.
- updating our donor management system to allow for more effective communication with supporters and improved data management.
- the implementation of a scaled-up supporter acquisition activity using newly developed materials and a range of new mechanisms such as magazine inserts, to reach a wider audience.

We appreciate the support we receive from individuals, faith based groups, companies, trusts and all other donors. Their donations and support have ensured we have been able to ride out the storm during 2020 and we have every confidence we can build on from this and make 2021 a year of recovery and progress.

Treasurer’s Review of Financial Position

In exceptional times causing major disruption to all activities and income streams Tools for Self Reliance ended the year in a positive financial position, and able to resume programme activities as soon as feasible.

Operating funds were sustained by donor and Government support (Job Retention Scheme) when we were unable to undertake normal fundraising activities during lock downs and site closures.

As a contingency measure we also drew down a Bounce Back Loan of £50,000 which is now planned to be repaid in full before the initial interest free period expires in October 2020. (Disclosed as both current asset and liability in the Balance Sheet.)

Income

Income for the year from donations and grants was £511,031, reflecting a substantial decrease of £440,926 from the exceptional level of 2019.

Investment income from rentals was sustained in the year, but there was a 40% reduction in income from sales and events. This is offset in the reporting line “Other Trading Income” by £44,675 received from the COVID Job Retention Scheme resulting in a small increase over 2019.

Expenditure

Expenditure in total was £632,643, £285,960 less than 2019. Suspended work on the Africa Programmes accounts for £113,557 of this decrease. The remaining decrease relates to managed cost reductions including furloughed staff at 80% salaries, a frozen vacancy, and deferred fundraising activities.

Value of Tools

The value of tools shipped (donations in kind in Income) and costs of tools shipped (in expenditure) was £111,335 (2019 - £121,813).

Funds held at 31st December 2020

Total reserves amount to £952,781, including fixed assets of £452,307. The fixed assets are the Netley Marsh workshop site, workshop and investment property.

Restricted funds of £370,585 were slightly higher than 2019 by £16,042

Cash operating reserves increased by £24,312 to £129,889 at the end of the year, exceeding reserving policy of 3 months operating costs.

Statutory Policies

Risk Management

The directors have examined the potential risks that the Charity faces. They have reviewed the risks on a regular basis and confirm that measures to minimise these risks are in place.

Reserves Policy

Our reserves policy is set to ensure that our work is protected from the risk of disruption at short notice due to a lack of funds, whilst at the same time ensuring that we do not retain income for longer than required. As such it is Tools for Self Reliance's policy to manage the Charity such that available cash reserves are held at a minimum level of between two- and three-months' core running costs. At the year-end we had unrestricted cash free reserves of £197,560 (2019 - £105,884), which meets this criterion.

Other Policies

General Data Protection Regulation (GDPR)

In 2020 we continued to ensure compliance with all relevant GDPR regulations and our own Fundraising Pledge. A Privacy Policy³ is in place and guidance has been provided to our volunteers.

Fundraising Regulator Code

The four main pillars of this code – being legal, open, honest and respectful, are embedded into our own fundraising policy and practices. The trustees ensure compliance with the General Duties outlined in the Code and ensure that policies are reviewed in line with any changes and amendments made to the Code during the year.

An Ethical Policy and Refusal and Acceptance of Donations Policy are also in place.

Safeguarding

Tools for Self Reliance is committed to upholding its responsibility to ensure that all those working with and for the Charity are protected from all forms of harm, abuse, neglect and exploitation. To this end a comprehensive Safeguarding Policy has been put in place, which includes an enhanced Code of Conduct for all employees. In 2020 we also introduced a Code of Conduct for our volunteers.

Compliance with the Governance Code

The Board continues to uphold the principles of this voluntary code of practice; and has an action plan in place to review activities to ensure ongoing compliance. All trustees / co-opted members and members of the senior management team are required to sign Eligibility Declarations and a Conflict of Interest Declaration.

³ Our Privacy Policy can be found on our website: <https://www.tfsr.org/wp-content/uploads/2018/05/2018-Privacy-Notice.pdf>

Statement of Director's Responsibilities

The Directors are responsible for preparing the financial statements in accordance with applicable law and regulations. We continue to ensure we effectively manage our finances to ensure we are best placed to deliver the highest quality impact in our programmes and projects.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- observe the methods and principles in the Charities SORP.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to Disclosure of Information to Auditors

So far as the Directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each Director has taken all the steps that he ought to have taken as a Director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Signed



Ms L Hansford

Dated: 10th September 2021

Signed



Ms Susan Erb

Dated: 10th September 2021

Independent Auditors' Report to the directors of Tools for Self Reliance

Opinion

We have audited the financial statements of Tools for Self Reliance for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet and related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at [date] and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the directors

As explained more fully in the directors' responsibilities statement set out on page 15, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at:

www.frc.org.uk/auditorsresponsibilities

This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Christopher David Osmond (Senior Statutory Auditor)
For and on behalf of Stone Osmond Ltd
Statutory Auditor
75 Bournemouth Road
Chandlers Ford
Eastleigh
Hants
SO53 3AP



Date: 23rd September 2021

Statement of Financial Activities for the year ended 31st December 2020

	<u>Note</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total</u>	<u>2019 Total Funds</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
INCOME AND EXPENDITURE					
Incoming Resources	1				
Donations and grants	10	288,830	222,201	511,031	951,957
Investment income		60,223	-	60,223	59,034
Income from other trading activities	11	<u>109,006</u>	<u>-</u>	<u>109,006</u>	<u>106,363</u>
TOTAL INCOMING RESOURCES		<u>458,059</u>	<u>222,201</u>	<u>680,260</u>	<u>1,117,354</u>
Resources Expended					
Direct Charitable Expenditure	12	336,133	178,159	514,292	754,186
Expenditure on raising funds		<u>118,351</u>	<u>-</u>	<u>118,351</u>	<u>164,417</u>
TOTAL RESOURCES EXPENDED		<u>454,484</u>	<u>178,159</u>	<u>632,643</u>	<u>918,603</u>
Net Incoming/(Outgoing) resources before transfers	2	3,575	40,207	47,617	198,751
Transfers between funds		<u>28,000</u>	<u>(28,000)</u>	<u>-</u>	
Net Incoming/(outgoing) resources for the year		31,575	16,042	47,617	198,751
Gains/(Losses) on Investment		-	-	-	
BALANCES BROUGHT FORWARD					
AS AT 1 JANUARY 2020		<u>550,621</u>	<u>354,543</u>	<u>905,164</u>	<u>706,413</u>
BALANCES CARRIED FORWARD					
AS AT 31 DECEMBER 2020		<u>582,196</u>	<u>370,585</u>	<u>952,781</u>	<u>905,164</u>

The notes form part of these financial statements

Balance Sheet 31st December 2020

	<u>Notes</u>	<u>2020</u>	<u>2019</u>
		£	£
FIXED ASSETS			
Tangible assets	4	137,307	142,044
Investments	5	<u>315,000</u>	<u>315,000</u>
		452,307	451,044
CURRENT ASSETS			
Debtors	6	4,564	1,999
Bank balances and funds in hand		<u>568,145</u>	<u>460,427</u>
		572,709	462,426
CREDITORS			
Amounts falling due within one year	7	<u>68,855</u>	<u>10,016</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>503,854</u>	<u>452,410</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		956,161	909,454
CREDITORS			
Amounts falling due after more than one year	8	<u>3,380</u>	<u>4,290</u>
NET ASSETS		<u>952,781</u>	<u>905,164</u>
RESERVES			
Unrestricted reserves	9	322,513	290,938
Restricted reserves		370,585	354,543
Revaluation reserve		<u>259,683</u>	<u>259,683</u>
		<u>952,781</u>	<u>905,164</u>

The notes form part of these financial statements

Balance Sheet 31st December 2020

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to Small Companies.

ON BEHALF OF THE BOARD



Ms L Hansford

Board Chairperson



Ms Susan Erb

Board Member

Approved by the Board on 10th September 2021

The notes form part of these financial statements

Notes to the Financial Statements for the year ended 31st December 2020

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s)

Donated Tools

Donated tools are valued at replacement value less 50%.

INCOMING RESOURCES

Grants and donations

Income from grants and donations is included in the Statement of Financial Activities when these are receivable except as follows: -

- When donors specify that grants and donations given to the Charity must be used in future accounting periods, the income is deferred until these periods.
- When donors impose conditions, which have to be fulfilled before the Charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.
- When donors specify that donations and grants, including capital grants, are for particular purposes which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.
- Legacies are accounted for on receipt.

Income from other trading activities

Income from other trading activities is included in the Statement of Financial Activities on an accruals basis.

The notes form part of these financial statements

RESOURCES EXPENDED

Resources expended are included in the Statement of Financial Activities on an accruals basis.

Certain expenditure is directly attributable to specific activities and has been included in these cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff upon those activities.

Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charitable company. Designated funds are unrestricted funds of the company which the directors have decided to set aside to use for a specific purpose. Restricted funds are donations which the donor had specified are to be solely used for particular areas of the company's work or specific projects being undertaken.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or if held under a finance lease, over the lease term, whichever is the shorter.

Land and buildings	- 2% straight line
Plant and machinery	- 25% reducing balance
Computer equipment	- 33% on cost

Pensions

The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the income and expenditure account.

The assets of the scheme are held separately from those of the Charity by The Pensions Trust. The employer's contribution made to the scheme during the year were £26,133 (2020 - £26,871).

These notes form part of the financial statements

Investment properties

In accordance with the SORP some of the Charity’s property is held for long-term investment and is included in the balance sheet at its open market value. The surplus on revaluation is transferred to the investment property revaluation reserve. Depreciation is not provided in respect of freehold investment property. This represents a departure from statutory accounting principles, which require depreciation to be provided on all fixed assets. The directors consider that this policy is necessary in order that the financial statements may have a true and fair view because current values and changes in these are of a prime importance rather than the calculation of systematic annual depreciation.

The investment property was re-valued to £315,000 by the directors on 31 December 2016. It is the policy of the Charity to revalue the asset every five years. There is considered to be no impairment during the year.

2. NET INCOMING / (OUTGOING) RESOURCES FOR YEAR

Net incoming / (outgoing) resources is stated after charging:

	<u>2020</u>	<u>2019</u>
Depreciation – owned assets	4,737	4,737
Audit fee	3,000	3,000
Non audit fee	1,750	1,750
Pension costs	<u>26,133</u>	<u>26,871</u>
Directors’ emoluments and other benefits etc. (see note 15)	<u>81</u>	<u>162</u>

3. TAXATION

No liability to UK corporation tax arose on ordinary activities for the year ended 31st December 2020 or for the year to 31st December 2019 due to its charitable status.

These notes form part of the financial statements

4. TANGIBLE FIXED ASSETS

	<u>Freehold Property</u>	<u>Improvements to Property</u>	<u>Plant and Machinery</u>	<u>Computer Equipment</u>	<u>Total</u>
	£	£	£	£	£
COST					
At 1 January 2020	106,091	130,813	51,071	24,745	312,720
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2020	<u>106,091</u>	<u>130,813</u>	<u>51,071</u>	<u>24,745</u>	<u>312,720</u>
DEPRECIATION:					
At 1 January 2020	45,249	49,611	51,071	24,745	170,676
Charge for year	2,121	2,616	-	-	4,737
Eliminated on disposals	-	-	-	-	-
At 31 December 2020	<u>47,370</u>	<u>52,227</u>	<u>51,071</u>	<u>24,745</u>	<u>175,413</u>
NET BOOK VALUE:					
At 31 December 2020	<u>58,721</u>	<u>78,586</u>	<u>-</u>	<u>-</u>	<u>137,307</u>
At 31 December 2019	<u>60,842</u>	<u>81,202</u>	<u>-</u>	<u>-</u>	<u>142,044</u>

5. FIXED ASSET INVESTMENTS

	<u>2020</u> £	<u>2019</u> £
Netley Marsh rented units	<u>315,000</u>	<u>315,000</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2020</u>	<u>2019</u>
	£	£
Other debtors – VAT	<u>4,564</u>	<u>1,999</u>
	<u>4,564</u>	<u>1,999</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2020</u> £	<u>2019</u> £
Trade creditors	9,584	2,016
Taxation and Social Security	1,335	
Pension Contributions	3,336	3,250
Accruals	4,600	4,750
Loans	50,000	
	<u>68,855</u>	<u>10,016</u>

These notes form part of the financial statements

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

	<u>2020</u>	<u>2019</u>
	£	£
Loans repayable by instalments:		
Loans - one to two years	-	-
Pension contributions	<u>3,380</u>	<u>4,290</u>
	<u>3,380</u>	<u>4,290</u>

9. RESERVES

	<u>2020</u>	<u>2019</u>
	£	£
Unrestricted Funds:		
At 1 January 2020	290,938	298,080
Net incoming/outgoing resources for the year	<u>31,575</u>	<u>(7,142)</u>
At 31 December 2020	<u>322,513</u>	<u>290,938</u>
Restricted Funds:		
At 1 January 2020	354,543	148,650
Net incoming/outgoing resources for the year	<u>16,042</u>	<u>205,893</u>
At 31 December 2020	<u>370,585</u>	<u>354,543</u>
Revaluation Reserve		
At 1 January 2020	259,683	259,683
Gain/Loss for year	<u>-</u>	<u>-</u>
At 31 December 2020	<u>259,683</u>	<u>259,683</u>
TOTALS	<u>952,781</u>	<u>905,164</u>

Analysis of 2020 Total Net Assets by Fund

	<u>Unrestricted Capital</u>	<u>Restricted Income</u>	<u>Total Funds</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Fixed assets	452,307	-	452,307
Cash at bank and in hand	197,560	370,585	568,145
Other net current liabilities	(67,671)	-	(67,671)
	<hr/>	<hr/>	<hr/>
	<u>582,196</u>	<u>370,585</u>	<u>952,781</u>

10. DONATIONS AND GRANTS

	Unrestricted	Restricted	Total
Donations and grants	177,495	222,201	399,696
Donations in kind	111,335	-	111,335
	288,830	222,201	511,031

11. INCOME FROM OTHER TRADING ACTIVITIES

Income from other trading activities consists of the sale of tools £23,000 (2019 - £48,680), sale of scrap £1,242 (2019 - £4,640), HMRC JRS grant £44,675 (2019 - £Nil) and eBay, Craft 2 Craft and other £40,088 (2019 - £53,043).

12. DIRECT CHARITABLE EXPENDITURE

	<u>2020</u>	<u>2019</u>
	<u>£</u>	<u>£</u>
African programme	259,070	434,318
Donated tools	111,335	121,063
UK programme	133,584	186,813
Depreciation	4,737	4,737
Governance (note 13)	5,386	7,255
	<hr/>	<hr/>
	<u>632,643</u>	<u>754,186</u>

All direct charitable costs are allocated to the relevant areas and the support costs are allocated on the basis of an estimate of time spent by staff upon those activities.

These notes form part of the financial statements

13. GOVERNANCE

	<u>2020</u>	<u>2019</u>
	£	£
Audit and accountancy	4,600	4,750
Directors' benefits/reimbursements	81	162
Director recruitment costs	-	
Director development	-	
AGM	-	61
Bond membership/Exhibition	705	2,282
	<u>5,386</u>	<u>7,255</u>

14. EMPLOYEES

The average number of full-time equivalent employees (including part-time staff) during the year was as follows.

	<u>2020</u>	<u>2019</u>
Direct charitable activities	10	10

Employee costs

	<u>2020</u>	<u>2019</u>
	£	£
Salaries	243,988	269,449
Social security costs	18,686	19,163
Pension contributions	26,133	26,871
	<u>288,807</u>	<u>315,483</u>

There are no employees earning at a rate over £60,000 per year.

15. DIRECTORS BENEFIT/REMUNERATION

The number of Directors at the year-end was six. The company does not provide Directors indemnity insurance. The company reimbursed expenses and travel costs of £81 (2018- £162); the Articles preclude the payment of any remuneration.

16. AUDITOR LIABILITY LIMITATION AGREEMENT

The liability of the auditor is limited to ten times the fee, per agreement dated May 2010.

These notes form part of the financial statements

17. CONTINGENT LIABILITY

Tools for Self Reliance participates in The Growth Plan run by The Pensions Trust, a multi-employer scheme. There exists a potential debt that could be levied by the trustee of the Plan in the event of the employer ceasing to participate in the Plan, or the Plan winding-up.

As Tools for Self Reliance has opted to remain with the Plan and continues to offer this Plan to its employees, the likelihood of the debt crystallising is remote. Tools for Self Reliance is committed to paying deficit contributions to the Plan for seven years from 1 January 2020. The present value at the year-end is £4,418 (2019 - £5,297) and is included within creditors.

Annex 1 - Current Partners

Ghana

TRAX-Ghana, NORSAAC, Wuni Zooya Development Programme (WUDEP),
Street Girls Aid (SGA), Centre for Capacity Improvement for the Wellbeing of the Vulnerable
(CIWED)

Non-Project Partners

NEWIG, National Vocational Training Institute (NVTI)

Malawi

Foundation for Education and Social Development (FESODEV), Foundation for Community
and Capacity Development (FOCCAD), Young Achievers Foundation (YAF) – formerly Lilongwe
Youth Organisation (LYO), Youth Organisation for Health and Development (YOHAD),
Nkhotakota Youth Organisation (NYO)

Non-Project Partners

Africa Vision Malawi

Sierra Leone

Educational Centre for the Blind and Visually Impaired (ECBVI), Baptist Women's Union (BWU),
Craftshare (CVTC), Future Focus Foundation (FFF), Mobility Sierra Leone (MSL)

Uganda

Rural People in Action for Development (RUPAD), Uganda Rural Development
Training Centre (URDT), Single Parenthood Association (SPAU), The Green Ribbon Foundation
Uganda (GRFU), TA Crusade-Uganda

Non-Project Partners

Amigos Worldwide

Zambia

Kabushi Entrepreneurship and Vocational Training Centre (KEVTC), Rise Community
Aid Program (RICAP), Chichetekelo Outreach Partners (COP), Eliashib Women Projects, Kafue
Innovation Centre (KIC), Keepers Zambia

Non-Project Partners

Build It, Village Water, Chibozu Community Trust

Annex 2 - Volunteer Groups and Organisations supporting our work

Tools for Self Reliance Volunteer Groups	Organisations supporting our work
Scotland	
	<ul style="list-style-type: none"> • Garvald – Edinburgh • The Ecology Centre – Fife • Camphill Milltown • Camphill Beannachar – Aberdeen
North-East	
<ul style="list-style-type: none"> • Baildon & Bradford • Bakewell 	<ul style="list-style-type: none"> • Allied Resource Community - Middlesbrough
North-West	
<ul style="list-style-type: none"> • Manchester (Didsbury) • Tyldesley • Liverpool (Aigburth) • Leyland • Windermere • Carlisle 	
South-East	
<ul style="list-style-type: none"> • Canterbury • Sutton • Reading 	
South-West and Wales	
<ul style="list-style-type: none"> • Swindon • Bristol • Holt (Bradford on Avon) • Bridgend • Llanelli & Carmarthen • Castle Cary 	
Central and East Anglia	
<ul style="list-style-type: none"> • South Shropshire and Borders (Clun) • Coventry • South Birmingham • Southwell (Nottingham) • Downham Market • Cambridge • Leicester City • Leicester Oadby & Wigston • Malvern Hills • Barton-under-Needwood 	<ul style="list-style-type: none"> • Tools for Self Reliance Northampton • Tools for Self Reliance Milton Keynes