13 yrs

Practical Tools Initiative

A Practical Way of Taking Action



ANNUAL REPORT AND FINANCIAL STATEMENTS 2025/2026

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

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A WELCOME FROM OUR CHAIR

We are pleased to present this year's programme report, highlighting progress across five critical pillars: water and sanitation, health, food security, education, and disability support. Over the past year, we have worked with local partners to expand access to clean water, improve sanitation infrastructure, strengthen community-based food systems, support schools with essential learning resources, and enhance primary healthcare delivery by constructing a purpose-built maternity hospital – the first of its kind in Eastern Sierra Leone. These interventions are significant and strategic: designed to reduce disease, improve nutrition, increase school attendance, and build long-term resilience in targeted communities where state neglect and incessant corruption are driving people to extreme and degrading poverty.

This past operational year, without doubt, has been our busiest yet since our registration as a charity 13 years ago. The key transition during the year was receiving significant support (restricted funds) from Living Water Africa (LWA) specifically to deliver clean water to desperate communities in Sierra Leone. This was a gamechanger, giving us the impetus to target communities in cities, towns and villages where the absence of clean water has led to persistent outbreaks of waterborne diseases.

This report outlines the measurable impact of our initiatives, the challenges encountered, and the priorities guiding our next phase of work. We remain committed to delivering integrated, community-driven solutions that improve wellbeing and strengthen Sierra Leone's development trajectory.

2025/2026 operating highlights

Fourteen new boreholes in targeted communities across the country! Eight of these were in Eastern Sierra Leone, where over nine thousand people now have access to clean and sustainable water!

A case study

Freetown is one of the cities where, in some communities, the lack of access to water is forcing people to use broken pipes in gutters to collect water for drinking and for household use. This has caused major health problems in these communities, with typhoid being the most common illness reported by medical practitioners. Typhoid fever is a serious bacterial infection caused by Salmonella typhi, primarily transmitted through contaminated food and water, and remains a significant public health concern, especially in areas with poor sanitation.

In the Lumley area of the city, we have initiated the first projects of its kind to target these communities with clean water supply through constructing a borehole and a water tank that

supplies clean water to strategically located tap points where community people can come to collect water. The borehole, as well as the water tower, is located in a community space, and sends water to these tap points.



In addition to delivering clean and sustainable water to targeted communities, we continued our community food security initiatives supporting rural farmers with seeds. We supported groups and individual families with significant peanut and rice seeds in three chiefdoms. This initiative has two prime aims, the first of which is to guarantee food security and income generation for households, and the second of which is to enable the peanut butter processing factory to operate seamlessly across seasons without ceasing. The later has the capacity to address national challenges relating to malnutrition in babies and lactating mothers.

Furthermore, we have successfully completed the construction of a model maternity clinic in Eastern Sierra Leone, located in Sandaru Penguia Chiefdom. This maternity hospital will provide care and treatment for pregnant women, and new mothers and babies. Many women walk for miles in search of medical care in pregnancy and in early motherhood, with many walking for nearly eight miles without food. This hospital will provide a respite centre for these women – a place to eat, rest, receive standard medical care, and stay overnight for observations.

Moreover, our school for working children in Freetown is growing at a phenomenal pace, admitting children from extremely poor communities and providing them with free learning support. They are thriving, and their number now stands at 70.

Our work in Sierra Leone this year has been unprecedented, and we continue to deliver with determination and zest.



I thank you all for your commitment.

Bockarie Ephraim Musa
Chair
Practical Tools Initiative

Looking ahead

Our plans have not shifted from the operational pathways that we set ourselves for the past few years. Our trustees, management and staff have forged a brave and ambitious strategy focused on making the biggest difference to communities by breaking the cycle of multiple disadvantage and tackling the adverse conditions which prevent communities and institutions from flourishing.

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

I take this opportunity to thank our partners both in the UK and overseas for their support and collaborative work. The total amount of funding and resources we received for our projects was **£633,151.** Our committee members and volunteers also contributed significantly.

The total charitable expenditure for the year was **£346,986.**

Our Mission, Vision and Values

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

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

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



2025/26 Overview

The work we carried out this year was unprecedented in terms of intensity, reach, significance and impact. It was delivered by a determined team utilising the resources available to them. We started the year with construction work on a model maternity hospital to cater for rural women in Eastern Sierra Leone. This is the first purpose-built maternity hospital in the region with the sole aim of providing standard medical support services to expectant mothers and to new mothers and their babies. Another major work this year was the provision of clean and sustainable water to several towns and villages across Sierra Leone, targeting places where waterborne diseases have caused considerable disruption to the lives of communities.

In Eastern Sierra Leone, our work in delivering clean and sustainable water to communities is the largest such project in the region, undertaking some of the most difficult drilling work in inaccessible places. Our determination and resilience to do the work brought significant outcomes that made communities self-sustaining and safer through access to clean water. In Northern Sierra Leone, we reached out to many villages on the border with the Republic of Guinea Conakry, through a team headed by Steve Barker, maintaining water wells and drilling new boreholes for the installation of hand pumps. In cities – Bo and Freetown, to be precise – we targeted communities where extreme difficulties in accessing safe drinking water had forced people to collect water from broken pipes in gutters; it had been a profound shock when we discovered this.



We combined the provision of safe drinking water with the delivery of seeds to enhance food security in these places. Again, we are the only organisation doing this in these communities, and the impact of these interventions is profound, allowing rural communities to access nutritious food when times are hard, and enabling them to send their children to school.

We continued to support our school for working children in the city of Freetown, where we now have 70 children attending our primary school where our free, high-quality education is helping to take children away from stone-breaking quarries and street trading.

This report describes our work in the past year to improve outcomes for the individuals, communities and institutions we work with. Together, we have achieved major breakthroughs: from delivering safe drinking water, to building a model maternity hospital, to seed support for food-growing initiatives for food-poor communities. Furthermore, we continued providing assistance to small-business women, especially those experiencing domestic and gender-based violence. We have worked diligently to deliver sustainable projects, and in doing so we have built a very strong reputation amongst local people and the country as a whole. These activities have continued to raise awareness of the need to respond to the demands of changing socio-economic conditions in the country. It is only by working together with our supporters, campaigners, volunteers, partners and funders that we have been able to achieve these outcomes and make a real and positive difference.



2026/27 Strategy, Plans & Objectives

For our 2026/2027 operational year, we have introduced new strategic plans and objectives which will be led by our national food security project, our clean & sustainable water projects, our community school projects, our support for women facing gender-based violence, and our support for young people experiencing unprecedented challenges with substance misuse. These strategic plans and objectives will focus on where we can make the biggest difference to community food security, water provision, victims of gender-based violence, education and places of persistent issues with drugs. Before every strategy, plan and objective is approved for action, we do extensive research and field work where we partner with community groups, organisations and institutions to assess how best we could deliver meaningful, far-reaching life-changing projects. Our strategic ambition now is to expand on the results of our work and help more people break the cycles of multiple disadvantage that exacerbate hunger and prevent socio-economic and educational development in Sierra Leone.

Strategic objectives:

1
Food security in communities facing extreme food poverty.
¡¡ Our target outcomes involve working with community groups and independent farmers (including single parents and older people) through the provision of viable and climate-adapted seeds and farming skills development engagement.
¡¡ We will advocate for positive policy changes through our policy and campaigning work at national level that will deliver effective outcomes for food-poor communities and families.

2
Water and sanitation with explicit focus on partnership and collaboration.
¡¡ We will embed our new relational approach with supporters, volunteers and other organisations and sectors and will unlock the potential to build a wider movement of change for communities. We will build a strong movement of supporters and partners who share our ambition to provide access to safe drinking water and sanitation for the most vulnerable, and to campaign for changes government policy.

3
Enhanced ability to innovate and be a disruptive force in breaking cycles of disadvantage experienced by individuals, communities and institutions.
¡¡ We will demonstrate a deliberate focus on innovation across the organisation to help deliver the best outcomes for vulnerable people, groups, and communities.

4
Further cementing of our operational centres in Sierra Leone to help implement and monitor activities and to create a coordinating point for future work activities.
¡¡ We now have three operating centres – Freetown, Bo and Kenema – allowing us to operate nationally in collaboration with other local organisations without restraint.

Programme Director's Report & Review of Activities

Introduction

How do you solve a problem like Sierra Leone? Well, you solve a problem like Sierra Leone by recognising that it isn't *one* problem at all — it's a knot of political fragility, economic stagnation, governance failures, and structural vulnerabilities that reinforce each other. The country has real governance challenges that are underpinned by systemic corruption, impunity, and indirection. As a result, the country's administrative systems remain too weak to convert any sort of stability into prosperity, hence extreme poverty, food insecurity, unemployment, healthcare challenges, lack of access to safe drinking water, and the cascading devastating emergency occurrences that have been difficult to address.

We are working very hard to reach out to the most vulnerable communities, groups, and individuals in the country, thanks to the unwavering support that we receive to enable us to do so. This year we received a major help to deliver clean and sustainable water to desperate communities across Sierra Leone, and, as a result, we have managed to deliver to more than 20 locations in cities, towns and villages in the country. In most areas in the country, we are leading the way!



We are completing borehole project after borehole project and handing over the keys to local leaders after completion. The health and social changes are phenomenal!

In delivering food security to food-poor communities and households in Eastern Sierra Leone, we are also leading the way, and going where most larger charities don't venture. As a result of this intervention, many communities have now turned a corner in their fight for food security. The delivery of seed support and food for work has allowed poorer households to grow

sufficient food to have surpluses, which they sell to raise income for their children's education. Many families that have never been able to afford to send their children to school – especially single-parent households – are now able to do so.



We are encouraging this educational transformation for rural communities by building new science lab centres for community schools to allow children to fully participate in learning. This process is absolutely significant because of the connectedness of these interventions. For example, girls are more likely to be used as domestic workers in the home to collect water and labour on the farm – in most cases walking long distances to fetch water. Now that water is available at their doorsteps, and food security is guaranteed, girls are being allowed to return to school and learn.

Our work this year also focused on enhancing the capacity of rural healthcare centres. We are just about to complete the construction of a purpose-built maternity hospital in Eastern Sierra Leone to deliver modern healthcare to rural women, who have to walk for long distances to seek medical help. This centre is the first of its kind in the district.

In supporting water and sanitation projects, and field and construction activities in Sierra Leone, we shipped significant resources, including submersible pumps and accessories, medical equipment, solar panels and accessories, and lab equipment and other educational resources for schools. These were delivered to Freetown in three containers. This is an incredible step forward, as we are now able to reach out to more communities and partner institutions in the country! This delivery was the result of building a fierce reputation as an organisation with the ability to show tenacity and unmatched persistence in transforming people's lives in challenging circumstances.

These achievements are in accordance with our policy of total commitment, persistence and coordination, and the general ability and capacity to work hard to deliver in a country where corruption and ineptitude in public institutions are rife.

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

In this report, you will also find case studies on key projects.

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

James Fallah-Williams

Programme Director

Practical Tools Initiative

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



Water & Sanitation

Unsafe water, poor sanitation, and lack of hygiene are among Sierra Leone's biggest killers, especially for children. The data is stark and well-documented. Water-related diseases are one of Sierra Leone's largest drivers of illness and death, responsible for a major share of national health burdens and child mortality.

1. Unsafe water and poor sanitation account for ~30% of Sierra Leone's health issues.

World Bank WASH sector analysis reports that **unsafe water, sanitation, and hygiene (WASH) conditions contribute to 30% of all health problems in the country**. This is an enormous proportion – few single risk factors account for such a large slice of national morbidity.

2. Child mortality is heavily driven by waterborne disease.

- Under-5 mortality in Sierra Leone remains among the highest globally.
- Waterborne diseases (diarrhoea, cholera, typhoid) are major contributors.
- Research confirms that **access to safe drinking water and sanitation is significantly associated with child mortality outcomes**.

3. Only 23% of Sierra Leoneans have access to safe drinking water at home.

This extremely low coverage means millions rely on contaminated sources daily.

4. Mortality directly attributed to unsafe water and sanitation is high.

WHO/World Bank data track mortality attributable to unsafe water, unsafe sanitation, and lack of hygiene – Sierra Leone consistently ranks among the highest globally.

The effect of the lack of access to safe drinking water in Sierra Leone is profound, extending beyond mortality to economic degradation, stagnation, and educational deprivation for many. At the start of our operational year, we received substantial funding to target some of the most vulnerable communities by providing safe and sustainable drinking water. We drilled ten boreholes and refurbished a further two in Eastern Sierra Leone, Bo and Freetown. In Northern Sierra Leone, our volunteer team drilled four boreholes, and refurbished a further 17.

The rehabilitation and remedial work started with the largest water project in Eastern Sierra Leone, which is located in Manowa, Pejeh Bongre Chiefdom. We drilled an additional borehole and carried out extensive work to support an existing one that was not sufficiently equipped to support a population of just over 6000 – a population that had experienced persistent annual outbreaks of waterborne illnesses.



There are now two fully equipped boreholes supplying the 50,000-litre tank that supports 30 tap points in the town. The original work was fraught with serious engineering incompetence by a UK charity that was acting as engineering adviser and planner. The mistakes were so serious that we terminated our partnership with them and completed the work by ourselves, using local engineers.





We finally handed over the largest water project in Eastern Sierra Leone after completion!

In Foindu village, we extended the water supply system by flushing and deepening the borehole, installing a larger, more powerful submersible pump to provide a greater flow all year round. Before this provision in Foindu village, the whole community struggled to access clean water, particularly in the dry season, when women used to fight for water at shallow waterholes.



The delivery of clean and sustainable drinking water to the Foindu and Manowa communities proved significant in just a few months after completion. The most revealing development was the reduction in the number of people visiting their local clinic with complaints of waterborne infections. Manowa in particular had experienced annual outbreaks of infections, but the new provision changed all that. Moreover, children who once had to walk long distances to fetch water from outside their towns can now collect clean water from a tap just outside their homes. This shift has transformed daily life. Instead of spending hours on domestic labour, children are now able to attend school consistently and arrive on time. The burden that previously kept many of them out of the classroom has been removed, allowing them to focus fully on their education and wellbeing.

The community people themselves manage the water systems, with regular visits from us – an approach that has so far proved very effective. The key turning point was the introduction of sustainability mechanisms in our water and sanitation projects, enabling community people to raise funds through agricultural activities – growing peanuts and rice. This approach has two

aims: first, to help combat food poverty, and second, to help raise funds to be kept in a community bank account and used when needed to provide maintenance services on the water systems. Foindu community, for example, now has the equivalent of £700 in their community bank account, which we helped them to set up. This money was derived from their surplus harvests. You won't find another community in most parts of Sierra Leone with this set-up. It is working very well.

In seven other towns and villages in Eastern Sierra Leone, we have successfully drilled for clean and sustainable water. Even where road access proved extremely difficult, we managed to get there.





When access becomes difficult, we use our tractor. Where even our tractor struggles, we use motorbikes to get to where we want.

Left: Flat tyre on our tractor.

In all remote towns and villages where we worked in Eastern Sierra Leone, accessing water was only the first milestone. The real work started immediately afterwards. With no motorable roads and limited transport options, some building material – cement, taps, fittings, and lengths of PVC pipe – had to be transported to project sites using motorbikes.

This phase demanded intense coordination. Motorbike riders navigated steep and muddy terrain to deliver pipes and construction materials to locations that vehicles simply could not reach. Their role became

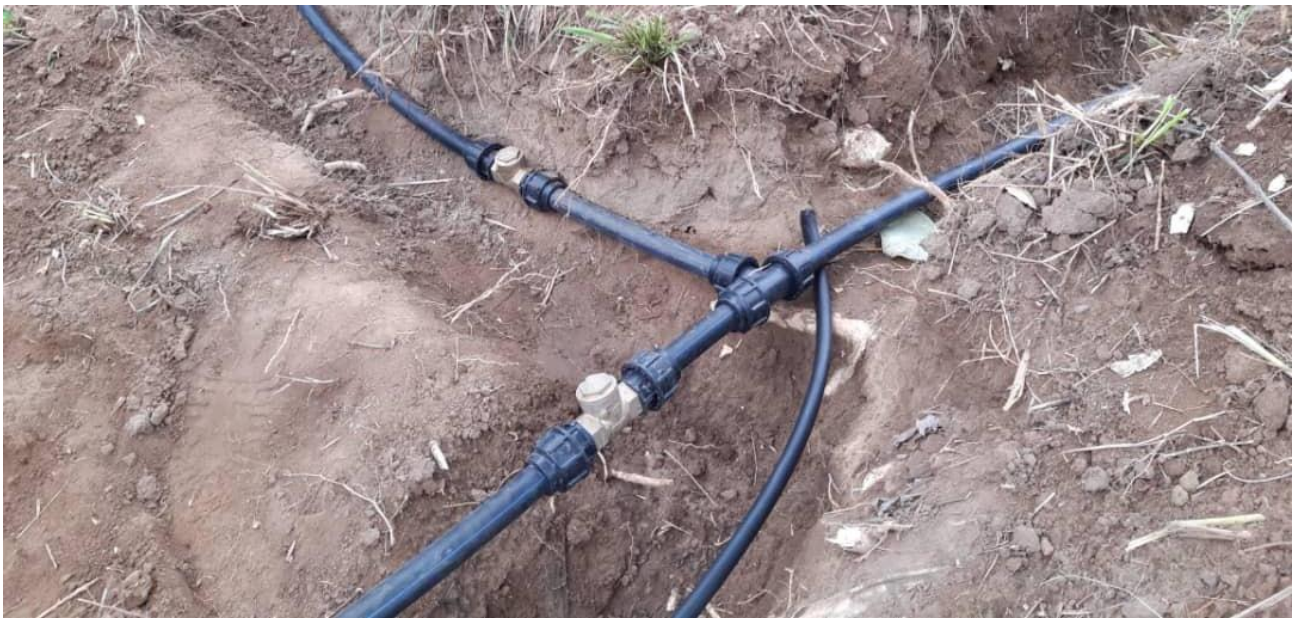
central to the project's success, ensuring that materials arrived on time and intact so construction could proceed without interruption.

This logistical challenge highlights a critical truth about rural water and sanitation implementation: in remote communities, water access is achieved not only through engineering, but through ingenuity and persistence.



Above: A successful drilling of a borehole. Below: Transportation of PVC pipes on motorbikes.







Our water provision work relies on gravity feed to reach out to multiple tap points in communities, hence a water tower of about 30ft (depending on location) is required. The construction of such a tower can take up to three months, as each stage of concreting has to cure before the next stage is started.

A tower of this size is designed to take up to 11,000 litres of water (in a mounted water tank) to support up to seven tap points in a single village or town. We are currently building nine of these towers in three regions of the country.

Once this stage of the work is complete, we install solar panels to provide electricity to power the submersible pump installed in the borehole to lift water to the tank, which in turn uses gravity feed to get the water to the various tap points.

The city of Freetown, where we are targeting key communities where poor access to water has caused major health problems, has the worst statistics of deaths resulting from typhoid and other waterborne diseases.



In Freetown, it is very common to find women and children collecting water from broken pipes in gutters. These gutters are generally overflows from sewage systems (photo on the left). It is one of the most profoundly disturbing cases we have come across.

Below is one of the clean water projects we are undertaking in city areas, targeting these outposts with severe cases. Lumley, in Freetown, is one of the most challenging places where we have successfully drilled a borehole to provide safe drinking water for the community.



In one of the communities in Bo city, Southern Sierra Leone, where many people struggle for clean water, we drilled a high-yielding borehole with significant water reserve – an aquifer. An aquifer is an underground layer of permeable rock, sand, gravel, or sediment that stores large quantities of groundwater. This is one of the largest deposits of deep underground water that we have come across in the past few years.





This provision will serve the entire community of over 2000 people with much to spare. The impacts of this are good health outcomes, especialy for children and young mothers, and improved school attendance for those children for whom fetching water from long-distance hand-dug wells is a daily chore that prevents them from learning.

It wasn't just in Eastern, Western, or Southern Sierra Leone that we operated this year; in Northern Sierra Leone, our great team of UK volunteers were busy delivering clean and sustainable water to rurall comunities in the Madina area. They successfully drilled four boreholes and repaired 17 other wells in many villages in the district. Our work in providing clean and sustainable water for communities across Sierra Leone over the past operational year has been one of the most extensive and comprehensive by any organisation in the country. It wasn't just about the numbers; it was also about the quality and sustainability of these services, which are designed to serve these communities for the long term.



The hand pumps installed over boreholes guarantee longevity and availability of clean and safe drinking water even at the height of the dry season.



In addition to the four new boreholes in the North, the volunteers trained ten people in well repairs and brought 17 wells and one solar system back into use, which is a major achievement.

Programme Director's Report & Review of Activities: Healthcare



Healthcare

Our focus this year was on a singular medical project to build a maternity hospital for rural women in Eastern Sierra Leone; a purpose-built facility that addresses the difficulty in accessing standard healthcare for rural women needing maternity care. In the past few years, we have been working with rural clinics by delivering medical equipment and sending medical volunteers to help rural practitioners.



Challenges still exist in accessing good medical care for pregnant women and lactating mothers in the country. This is reflected in the number of women dying in childbirth.

"*The maternal mortality rate in Sierra Leone is the highest in the world with 1,360 mothers dying in every 100,000 live births. The mortality rates of neonates, infants and children under five are also amongst the highest globally at 34, 82, and 111 deaths per 1,000 live births, respectively. These staggering figures represent the real and pervasive challenges women and children face in Sierra Leone with poor healthcare practices and sub-standard and ill-equipped health care facilities."* **UNICEF – 2016**

Maternal deaths account for 36 per cent of all deaths amongst women aged 15–49 years. The leading direct causes of maternal mortality in Sierra Leone are obstetric haemorrhage (46 per cent), hypertension (22 per cent), obstructed labour (21 per cent) and sepsis (11 per cent). Causes of neonatal deaths are prematurity (30 per cent), asphyxia (27 per cent), sepsis (23 per cent), pneumonia (7 per cent), congenital (7 per cent) and others (7 per cent). Newborn conditions (29 per cent), malaria (20 per cent), acute respiratory infection (ARI) (12 per cent) and diarrhoeal diseases (10 per cent) are responsible for more than 70 percent of under-five deaths. Many of these deaths are preventable if managed in a timely way by skilled health providers.

Lack of skilled health providers has been a major problem in Sierra Leone. Between 2018 and 2021, after the quoted publication by UNICEF, we worked with Elsevier (USA-based and one of the largest global providers of medical training resources) in delivering over $1.5m worth of medical training resources to state medical training institutions in the country. By January 2023, there was an increase of 300% in the number of new students applying to study medicine and

healthcare-related courses in the country. In midwifery training schools, there were immediate changes from certificate courses to diploma, and from diploma to degree. Today, as a direct result of our intervention, there are significantly better trained healthcare professionals in the country.

There has been tangible improvement in healthcare delivery, but only in urban areas – specifically the city of Freetown. Well-resourced and supported larger charities concentrate their resources in cities, whereas rural areas – where extreme challenges occur with very poor access to healthcare provision – are ignored. A Lancet study of healthcare disparity in Sierra Leone, published in 2020, put it bluntly: “If the Northern, Eastern, and Southern regions of Sierra Leone had the lower death rates observed in the Western region (city area), about 20,000 deaths (just over a quarter of national total deaths in people below the age of 70) would have been avoided.”

Eastern Sierra Leone is one of the most isolated regions in the country, located along the border between Eastern Sierra Leone and Southern Guinea (Republic of Guinea Conakry), and has significant health disparities than other regions in the country. Our work in rural areas has allowed us to witness these healthcare disparities firsthand. One of our field volunteers witnessed an incident at the gates of an under resourced hospital where a motorbike taxi had pulled to let a heavily pregnant woman get off, within minutes of getting off the bike, she died. They had travelled for a long distance on very rugged rural roads from their village to access maternity support.

Many pregnant women walk long distances, sometimes over ten miles, to access maternity health support. Due to lack of space in confined rural maternity units, pregnant women who require medical supervision have nowhere to stay overnight and are required to walk back to their villages and return the next day. In some instances, two pregnant women share one rusty observation bed in small clinics. For those who suffer from haemorrhage, the challenge of walking back to their village and returning the next day can be fatal.



These new mothers walked for over five miles looking for medical help in Penguia Chiefdom.

The project was to establish a maternity hospital in Eastern Sierra Leone to benefit two isolated chiefdoms of Penguia and Pejeh Bongre. The maternity hospital will support at leat 50 villages and small towns in the two chiefdoms.



We started construction work on the two buildings in July 2025, and shipped a 40ft container of medical equipment and solar panels to provide electricity to the hospital and its staff quarters.

The key objective of the new hospital is to prevent the unnecessary deaths of women and babies in the target chiefdoms. Furthermore, it is aimed at averting life-changing disabilities in women and babies caused by poor medical treatments and delayed interventions.

Moreover, the hospital will deliver modern medical support in the chiefdoms and help prevent mothers walking extremely long and dangerous distances with their babies to access basic medical care away from their communities. The hospital will also deliver key health and hygiene education in the



communities to prevent regular outbreaks of waterborne diseases in the region. All these will be supported by modern equipment, trained and qualified medical practitioners, and medical volunteers from the UK. This is a model medical facility that will be a catalyst for the provision of healthcare support services to rural communities.







Programme Director's Report & Review of Activities: Education



Education

Our school for working children started five years ago to provide free education of the highest standard to working children in Freetown. Today, the school has become an emblem in the community, educating, protecting, and defending children who are victims of hard labour in stone-breaking quarries, and those who are selling on the streets. We now have 70 children attending the school. It isn't just the school and its learning environment that is the best in the community – our uniforms too are the best!!





Left: our school tailor takes the measurements of new students. He sews befitting uniforms for the children.

Below: parents waiting patiently to register their children for the start of the new academic year.



As we lay the foundation for good primary education, we continue to build new science labs for secondary schools. Our work in this area is also excelling, placing particular importance on rural secondary schools where teachers and students are desperately in need of learning resources in the sciences. At the Agricultural Secondary school in Bunumbu, we built a new science lab and delivered equipment in biology, physics, and chemistry. This is the first time the school has received such a provision. Within weeks of receiving the support, the school was declared a centre for science exams for other schools.



Preparing the science lab for exams.





Students from different schools are now taking their science exams at the centre.



Programme Director's Report & Review of Activities: Agriculture & Food Security



Agriculture & Food Security



This year we distributed over 2 tonnes of peanut seeds to mostly women farmers in three chiefdoms. This was the largest such distribution in the region since we distributed over 9 tonnes three years ago. The food security and economic benefit to the farmers is huge.



Supporting rural farmers with peanut seeds also allows the uninterrupted supply of peanuts for the peanut butter processing plant, which aims to fight food poverty and malnutrition in the country.

This year we continued the propagation of the crops we have been trialling in Sierra Leone, especially the prolific varieties of chilli peppers. We have been selective breeding the chillis – opting for those that withstand the ever-unpredictable dry season in the country. In year three we now believe that we have identified the variety that thrives in such conditions, particularly the habanero types, and other varieties that still deliver under climatic stress.



Ensuring that the most prolific crops that are also able to resist dry conditions are grown, and the seeds distributed to rural farmers.



We have propagated enough Gusto Purple to start distributing the seeds to local growers.

Programme Director's Report & Review of Activities: Disability & Skills Training



Disability & Skills Training Support



This year, we continued working with people with disabilities, not only by providing help for agricultural activities but also by providing independent income earning assistance through small-scale business support. These types of support are a major way of enabling people who have previously relied on street begging to become independent income earners.

We also worked with women who have experienced gender-based violence, many of whom are now living with life-changing medical conditions and as single parents. Delivering help that permits them to earn a living and at the same time support their children at school lessens extreme poverty and deprivation. We launched the **100-Women Project** for this group.





We delivered personal help for those who are self-employed and living with a disability. We also targeted youths at risk of substance misuse as a result of persistent economic hardship.





We work with young people affected by substance misuse. Here, they are helping with the offloading of our container of resources for them.

We worked very hard during the operational year to successfully deliver unmatched community and national transforming projects.

Governance:

Status and objects

Practical Tools Initiative is a charity and a company limited by guarantee. It is governed by its Memorandum & Articles of Association, which date from 2012. Practical Tools Initiative's formal objects are set out in 'Our Mission, Vision and Values' on Page 7.

Governing body and structure

Practical Tools Initiative is managed by a committee. The committee members are the trustees of the charity. As of July 2026, there are three committee members. In addition, the charity has strategic operational advisers who have specialist knowledge in all the major areas that it covers in its work.

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

Decision-making

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

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

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

Trustees

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

Risk management

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

Reserves

The funding the organisation receives every year is project-based, and funds are expended according to project requirements.

Investments

We are not currently undertaking any investment activities.

Income & fundraising

Thanks to our partners and individual supporters, our total income and resources for the year was £633,151.

Charitable expenditure

The charity managed its expenditure thanks to its rigid set-up in support of projects. The committee, volunteers and private supporters also contributed considerably. It would have been impossible to deliver the projects without the individual support the charity received. The total charitable expenditure for the year was £346,986.

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

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

Thank you all for your support.

Company registration number 08249953 (England and Wales)

Charity registration number 1152292 (England and Wales)

PRACTICAL TOOLS INITIATIVE LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2026

PRACTICAL TOOLS INITIATIVE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

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

PRACTICAL TOOLS INITIATIVE LIMITED

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PRACTICAL TOOLS INITIATIVE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2026

The trustees present their annual report and financial statements for the year ended 31 July 2026.

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

Objectives and activities

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

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

Public benefit

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

Financial review

Reserves policy

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

Structure, governance and management

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

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

Bockarie Ephraim	
James Fallah-Williams	
James Archielia Barbara	(Resigned 1 August 2025)
Hawah Gamanga	
K Mboma	(Appointed 1 August 2025)

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

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



Bockarie Ephraim
Trustee

28 September 2026

PRACTICAL TOOLS INITIATIVE LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PRACTICAL TOOLS INITIATIVE LIMITED

I report to the trustees on my examination of the financial statements of Practical Tools Initiative Limited (the charity) for the year ended 31 July 2026.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Harvine Consultants

Harvine Consultants (Sep 28, 2026 14:51:58 GMT+1)

Harvine Consultants Ltd

28 September 2026

PRACTICAL TOOLS INITIATIVE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:							
Donations and legacies	**5**	1,264	-	1,264	861	5,800	6,661
Charitable activities	**1**	38,750	594,401	633,151	79,215	91,928	171,143
Investments	**7**	1,094	-	1,094	15	-	15
Total income		41,108	594,401	635,509	80,091	97,728	177,819
Expenditure on:							
Raising funds	**8**	-	200	200	2,026	666	2,692
Charitable activities	**4**	89,994	256,992	346,986	33,129	96,876	130,005
Total expenditure		89,994	257,192	347,186	35,155	97,542	132,697
Net income/(expenditure) and movement in funds		(48,886)	337,209	288,323	44,936	186	45,122
Reconciliation of funds:							
Fund balances at 1 August 2025		52,885	2,886	55,771	7,949	2,700	10,649
Fund balances at 31 July 2026		3,999	340,095	344,094	52,885	2,886	55,771

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

PRACTICAL TOOLS INITIATIVE LIMITED

BALANCE SHEET

AS AT 31 JULY 2026

	Notes	2026 £	£	2025 £	£
Current assets					
Stocks	**9**	122,300		62,000	
Cash at bank and in hand		239,051		2,623	
		361,351		64,623	
Creditors: amounts falling due within one year	**14**	(17,257)		(8,852)	
Net current assets			344,094		55,771
The funds of the charity					
Restricted income funds	**12**		340,095		2,886
Unrestricted funds	**15**		3,999		52,885
			344,094		55,771

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2026.

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

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

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

The financial statements were approved by the trustees on 28 September 2026

Bockarie Musa

Bockarie Musa (Sep 28, 2026 14:50:32 GMT+1)

Bockarie Ephraim

Trustee

Company registration number 08249953 (England and Wales)

PRACTICAL TOOLS INITIATIVE LIMITED

BALANCE SHEET (CONTINUED)

AS AT 31 JULY 2026

1 Income from charitable activities

	Agricultural, farming & gardening	Disability & school projects	Education,teaching,self-reliance training	Health, water & sanitation projects	Volunteering, staff, rent, storage & utilities	Total	Total
	2026	2026	2026	2026	2026	2026	2025
	£	£	£	£	£	£	£
	33,500	5,000	84,400	477,251	33,000	633,151	170,643
	-	-	-	-	-	-	500
	33,500	5,000	84,400	477,251	33,000	633,151	171,143
Analysis by fund							
Unrestricted funds	20,000	-	-	18,750	-	38,750	79,215
Restricted funds	13,500	5,000	84,400	458,501	33,000	594,401	91,928
	33,500	5,000	84,400	477,251	33,000	633,151	171,143

BALANCE SHEET (CONTINUED)

AS AT 31 JULY 2026

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

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

2 Accounting policies

Charity information

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

2.1 Basis of preparation

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

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

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

2.2 Going concern

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

2.3 Charitable funds

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

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

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

2.4 Income

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

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

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

2 Accounting policies **(Continued)**

2.5 Expenditure

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

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

2.6 Stocks

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

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

2.7 Cash and cash equivalents

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

Basic financial assets

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

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

3 Critical accounting estimates and judgements

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

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

4 Expenditure on charitable activities

	Agricultural, farming & gardening	Disability & school projects	Education, teaching, self-reliance training	Health, water & sanitation projects	Food security & shipment	Volunteering, staff, rent, storage & utilities	Loan repayment	Total
	2026	2026	2026	2026	2026	2026	2026	2026
	£	£	£	£	£	£	£	£
Direct costs								
	3,650	-	-	-	-	-	-	3,650
	-	39,014	29,948	175,082	5,837	28,972	5,778	284,631
	-	23,869	-	-	-	-	-	23,869
	33,836	-	-	-	-	-	-	33,836
	1,000	-	-	-	-	-	-	1,000
	38,486	62,883	29,948	175,082	5,837	28,972	5,778	346,986
Analysis by fund								
Unrestricted funds	21,864	23,120	20,730	5,300	158	16,922	1,900	89,994
Restricted funds	16,622	39,763	9,218	169,782	5,679	12,050	3,878	256,992
	38,486	62,883	29,948	175,082	5,837	28,972	5,778	346,986

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

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

5 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	1,264	-	1,264	861	5,800	6,661

6 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Total	-	-

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

7 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	1,094	15

8 Expenditure on raising funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Admin and support costs	-	200	200	2,026	666	2,692

9 Stocks

	2026 £	2025 £
Resources held for charitable use	122,300	62,000

10 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,000	1,000

11 Trustees

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

12 Restricted funds

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

	At 1 August 2025	Incoming resources	Resources expended	At 31 July 2026
	£	£	£	£
	2,886	594,401	(257,192)	340,095

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

13 Taxation

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

14 Creditors: amounts falling due within one year

	2026	2025
	£	£
Other creditors	16,257	7,852
Accruals and deferred income	1,000	1,000
	17,257	8,852

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2026

15 Unrestricted funds

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

	At 1 August 2025	Incoming resources	Resources expended	At 31 July 2026
	£	£	£	£
General funds	52,885	41,108	(89,994)	3,999

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

16 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).