

# The Cycle (INGO)

England & Wales · Charity number 1070826

## Details

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Other names	SANITATION FIRST, SANITATION FIRST LIMITED, WHEREVER THE NEED
Status	Registered
Legal form	Other
Company number	<a href="#">03532799</a>
Registered	1998-07-31
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	14 King Charles House Cavalier Court Bumper's Farm Chippenham SN14 6LH
Phone	07746341031
Email	<a href="mailto:info@thecycle.world">info@thecycle.world</a>
Website	<a href="http://www.thecycle.world">www.thecycle.world</a>

## Activities

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**Objects:** (A) The relief of human suffering and distress in any part of the World resulting from disaster of any kind, and (B) The protection of human life in particular but not exclusively by providing suitably trained and experienced response teams free of charge upon receipt of request for such assistance, and (C) The prevention or relief of poverty by providing safe water, sanitation, and hygiene (WASH) infrastructure; offering education and training to empower communities; promoting sustainable WASH practices such as waste-to-resource initiatives and water management; supporting regenerative agriculture practices to enhance soil health, food security and livelihoods; and advocating for policies that drive sustainable development and poverty reduction.

**Activities:** The Cycle's commitment is to the alleviation of poverty. It focuses its efforts on sanitation, water and livelihoods (although not exclusively), and implements programmes that engages the communities in which it works, as a means to empower local people to make them self sufficient.

## Classification

- **How:** Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** ANY PART OF THE WORLD.
- India

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£421,782	£415,155	-	-
2024-03-31	£467,086	£407,384	-	-
2023-01-31	£416,155	£246,392	-	-
2021-11-30	£246,392	£225,465	-	-
2020-11-30	£120,878	£110,105	-	-

## Trustees

Name	Role	Appointed
ANDREW BARRS		
JULES PECK		2018-09-26
Jane Galton		2024-08-12
LYNN STRONGIN DODDS		2018-09-26
Mandakini Lakhani		2022-06-07
Mark Collins		2023-04-25
Ridhima Lulla		2025-12-02

**The Cycle (INGO)**

England & Wales - Charity number 1070826

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# Accounts

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The Cycle (INGO) Limited

Annual Report and accounts for the period ending

**March 31<sup>st</sup>, 2025**

The Cycle (INGO) Limited is a company limited by guarantee

Charity Number 1070826

Company Number 03532799

## Report of the Board of Trustees

The Board of Trustees is pleased to present its report and financial statements for the period ended March 31<sup>st</sup>, 2025. These have been prepared in accordance with the Companies Act 2006, the charitable company's Memorandum and Articles of Association and the Statement of Recommended Practice FRS102. The Cycle (INGO) Limited is a registered Charity and also a company limited by guarantee. It is governed by its Memorandum and Articles of Association and the Companies Act 2006. Its company registration number is 03532799 and its charity number is 1070826.

It is to be noted that the previous year was a fourteen-month accounting period as we changed the end of year tax date.

The Trustees would also like to have noted that because of funds raised by The Cycle (INGO) Limited in the UK and transferred to our sister company in India, Sanitation First India, it was enabled to separately raise approximately **£440,000** in India during the corresponding period. Although the combined total of **£861,782** (circa **\$1,160,000**) cannot officially be included within our accounts, per se, it is reflective of our greater global fundraising capacity.

### Revenue Summary

<u>2024/25</u>	<u>£421,782</u>
<u>2023/24</u>	<u>£467,086</u>

If we were to compare this year's income with the last tax year on a pro rata basis, then 2023/24 would have seen an income of £400,359. This means that we have increased our income by a further 5% over the previous year. We continue to build a strong, younger team who are opening new fundraising channels that will bear fruit in the years to come.

The trustees are extremely pleased at the progress being made and can report that The Cycle (INGO) Limited is in a fit and healthy financial position.

### Funds held as custodian trustee on behalf of others

As of March 31<sup>st</sup>, 2024, The Cycle (INGO) Limited did not hold any funds as custodian trustee on behalf of others.

## **Reserves policy**

The Cycle (INGO) Limited's reserves policy is to ensure that there are sufficient free reserves to cover a minimum of three month's operating costs. This was comfortably achieved throughout the year.

## **Public benefit statement**

The Trustees confirm that they have referred to the Charity Commission Guidance on Public Benefit when reviewing the aims and objectives of The Cycle (INGO) Limited and in planning the future activities of the Charity. In the Trustees' opinion, The Cycle (INGO) Limited fully satisfies the Charity Commission's Public Benefit test. The Charity provides people in the UK and elsewhere the opportunity to express their compassion and generosity to improving the lives of those who lack basic amenities in India. Through its provision of sustainable toilets, water facilities and personal and menstrual hygiene training, The Cycle (INGO) Limited is, among other things, helping to reduce the spread of disease and increase knowledge, enabling communities to realise their potential through education and work.

## **Structure, governance and management**

The Cycle (INGO) Limited is governed by the Board of Trustees, which carries overall responsibility for furthering the aims and objectives of the Charity and for upholding its values. The names of the Trustees who held office during the financial year and at the date of this report are set out below.

The Charity is governed in accordance with its Memorandum and Articles and is also registered as a Company limited by Guarantee. The Board of Trustees has the power to appoint any person to be a trustee, subject to there being not less than three trustees. Currently the Company's Memorandum and Articles places no limit on the number of trustees.

The Cycle (INGO) Limited has an open recruitment process for the appointment of new trustees. Selected applicants are invited to meet a panel of serving trustees and also to spend time with the senior management team. Those appointed as new trustees are given a full introduction to the work of The Cycle (INGO) Limited and to the statutory responsibilities of trustees as required by charity law.

The Cycle (INGO) Limited's Chief Executive is responsible for the operation of the Charity and the management of all staff. The Board of Trustees meets at least quarterly to review operational performance as presented by the Chief Executive and management. The Board also reviews strategic issues regularly.

## **Directors and Trustees**

Trustees and directors of the company who served during the year and up to the date of this report are:

Andrew Barrs, Chairman

Jane Galton (from 12 August 2024)

Jules Peck

Lynn Strongin Dodds

Manda Lakhani

Mark Collins

Rama Murali (from 24 July 2024 until 7 May 2025)

Richard Anderson (appointed 15 January 2025)

## **Company Secretary**

Elspeth Cox MVO (from 16 October 2024)

## **Key Management Personnel**

The key management personnel consist of Georgina Harding and David Crosweller

## Reference and administrative details

**Name of registered Charity**            The Cycle (INGO) Limited

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**Registered office**            14 King Charles House  
Cavalier Court  
Chippenham  
SN14 6LH

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**Principal office**            54a Murhill  
Limpley Mill  
BA2 7FG

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**Company number**            03532799

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**Charity number**            1070826

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**Accountants**            Natural Numbers  
14 King Charles House  
Cavalier Court  
Chippenham  
SN14 6LH

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**Bankers**            Virgin Money  
Sunderland  
SR43 4JB

# The Cycle

Water. Women. World.

The Cycle is dedicated to creating transformative, long-lasting change for vulnerable and marginalised communities. Join us as we build sustainable sanitation solutions, encourage gender equality and help heal the soil.



One dictionary definition of sanitation is, *“the study and application of procedures and measures designed to protect public health, as in the provision of clean water and the disposal of sewage and waste”*.

This fundamental work is at the very core of all the development that we carry out and, where possible, we ensure that everything is ecological and sustainable. We don't just endeavour to protect humans and the planet, we also educate people to understand why we are doing this and the long-term benefits to all concerned.

Our work has always focused on women. It is women who are the most at risk when there are no toilets, it is women who generally have to collect water when it comes from a communal standpipe, it is women who are disadvantaged when they have their period – it is always women, and girls, who seem to miss out on the opportunity that could transform their lives to something extraordinary.

With all concerned eyes now turned towards the health of the planet, we have refined what we do to further ensure that through our sustainable toilets, water provision and personal and menstrual education programmes, we can expand our nourishment of the soil and the planet.

## **Achievements and performance**

During the year we have worked hard to provide support for a range of projects that cover our three key areas of Water.Women.World.

Water. This comprises about a quarter of our day-to-day work and involves us in constructing sustainable toilet solutions for school children, incorporating stand-alone rainwater harvesting, groundwater recharge, and drinking water facilities. During this tax year we constructed toilet blocks in another three schools benefitting 1,481 boys and girls

Women. The greater part of our work, our award-winning Happy Periods covers bodily changes in adolescents for school children, personal hygiene and menstrual hygiene. We engage everybody in this programme, girls, women, boys, men and teachers. Such as been the success of this programme, by the spring of 2025 we have cumulatively trained close to 200,000 people in schools and by reaching out to marginalised communities.

World. We continue our collaboration with Cornell University and Tamil Nadu Agricultural University in the research of mixing humanure and urine with biochar to see the long-lasting impact this has as a soil regenerative fertiliser. It is also a carbon sequester. Results have exceeded our expectations, and we continue to mix our real-world work with leading edge research.

	Unrestricted	Restricted	Period Ending 31/03/25	Period Ending 31/03/24
	£	£	£	£
Income from:				
Donations and Legacies	214,465	205,599	420,064	465,291
Investment Income (Bank)	1,718		1,718	1,795
Total Income	216,183	205,599	421,782	467,086
Expenditure on:				
Grants to Other Organisations	128,525	123,212	251,737	247,510
Charitable Activities & Raising Funds	136,846	26,572	163,418	159,874
Total Expenditure	265,371	149,784	415,155	407,384
Next income/(expenditure)	(49,188)	55,815	6,627	59,702
Transfers between funds				
Total Funds at March 31st			182,555	175,928

The Charity has no recognised gains or losses other than the results for the period as set

	Note		
Fixed Assets			
	Tangible Fixed Assets	1,062	1416
Current Assets			
	Debtors	1,153	20,161
	Cash at Bank	189,114	164,506
Total		190,267	184,667
Creditors			
	Falling due within one year	(8,775)	(10,156)
Net Current Assets		181,491	174,511
Net Assets		182,554	175,927
Funds			
	Restricted	133,925	78,110
	Unrestricted	48,629	97,817
Total		182,554	175,927

For the period ending 31st March 2025 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

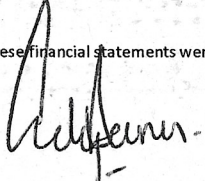
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

I have examined the books and supporting records and find the accounts to be a true and fair view of the financial transactions.

Jenny Budgetell ACMA  July 2025

These financial statements were approved by the Trustees on July 18th, and are signed on their behalf by:

  
Andrew Barrs, Chairman

Company number: 03532799

## 1. Accounting Policies

a) The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 2006, Financial Reporting Standard 102 and the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP FRS102).

The charity is a public benefit entity as defined under FRS102.

b) The financial statements have been prepared on a going concern basis. The Trustees are of the opinion that this basis is appropriate.

c) All income is included in the statement of financial activities when the company is entitled to the income and the amount can be qualified with reasonable accuracy.

The value of services provided by volunteers has not been included as the value of their contribution cannot be reasonably quantified in the financial terms.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenants is recognised at the time of the donation.

d) All expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be recovered and is included in the relevant costs in the statement of financial activities.

Governance costs are those costs incurred in connection with the administration of the company and compliance with constitutional and statutory requirements, these are a support cost included within charitable activities.

Charitable activity and raising funds expenditure comprises the costs associated with attracting income and those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. They include both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

e) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Furniture, fixtures and equipment 25% per annum on a reducing balance basis

Fixed assets are included at cost. Assets costing less than £1,000 are not capitalised.

f) General funds are unrestricted funds which are available for use at the discretion of the trustees in the furtherance of the general objectives of the company and which have not been designated for other purposes.

g) 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.

h) The company is registered as a charity and is not liable to United Kingdom income or corporation tax on its income from charitable activities as they are applied wholly to charitable activities.

2. Donations and Legacies	Unrestricted	Restricted	Period Ending 31/03/25	Period Ending 31/03/24
			£	£
Personal Donations	138,688	1,094	139,781	185,463
Company Donations	62,125	62,125	124,250	121,538
Trust or Foundation Donations		142,380	142,380	119,857
Gift Aid/HMRC	13,652		13,652	38,432
Bank Interest	1,718		1,718	1,795
	216,183	205,599	421,782	467,085

3. Expenditure	Charitable Activities	Raising Funds	Period Ending 31/03/25	Period Ending 31/03/24
			£	£
Grants to Other Organisations	251,737		251,737	227,810
Staff Costs	50,380	75,570	125,951	29,455
Other Office Administration	11,053	23,671	34,724	50,314
Marketing and Events	899		899	54,348
Bank Charges	1,106	738	1,844	563
	315,176	99,979	415,155	362,490
NET			6,627	104,595

Grants Broken Down as Follows:

	Period Ending 31/03/25	Period Ending 31/03/24
	£	£
Wherever the Need India	251,737	247,510
Other organisation awarded less than £5,000	0	0
	251,737	247,510

#### 4. Raising Funds

	Period Ending 31/03/25	Period Ending 31/03/24
	£	£
Staff Costs	125,951	71,453
Marketing and Events	899	55,960
Office Administration	34,725	29,875
	161,575	157,288

#### 5. Net Income

	Period Ending 31/03/25	Period Ending 31/03/24
	£	£
This is stated after charging:		
Accountants		0
Depreciation	354	472

#### 6. Staff Costs and Numbers

	Period Ending 31/03/25	Period Ending 31/03/24
	£	£
The aggregate staff costs were:		
Wages and Salaries	125,591	71,453
Social Security		
Pension		
Redundancy		
	125,591	71,453

No employee received emoluments of more than £60,000

The total aggregate employment benefits received by key management personal were £125951 (2024: £71453)

	Period Ending 31/03/24	Period Ending 31/01/23
The average number (head count) of staff during the period was as follows:	3	1

#### 7. Trustee remuneration and related transactions

No trustees were remunerated or were reimbursed for expenses during period (2024: Nil)

Aggregate donations from trustees during the period was £1093 (2024: £25496)

#### 8. Taxation

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

**9. Tangible Fixed Assets**

Period Ending 31/03/25    Period Ending 31/03/24

	£	£
Furniture and Equipment	1,416	1,888
Depreciated	(354)	(472)

**10. Debtors**

Period Ending 31/03/25    Period Ending 31/03/24

	£	£
Gift Aid Reclaim	0	19,195
Prepayments	1,153	1,179
	1,153	20,374

**12. Creditors: amounts falling due within one year**

Period Ending 31/03/25    Period Ending 31/03/24

	£	£
Trade Creditors	3,423	1,688
Tax and NI Costs	2,629	471
Accruals	2,723	2,723
	8,775	4,883

**14. Company Limited by Guarantee**

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £10 each. The trustees as a body control the charity.

**The Cycle (INGO)**

England & Wales - Charity number 1070826

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# Accounts

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The Cycle (INGO) Limited

Annual Report and accounts for the period ending

**March 31<sup>st</sup>, 2024**

The Cycle (INGO) Limited is a company limited by guarantee

Charity Number 1070826

Company Number 03532799

## Report of the Board of Trustees

The Board of Trustees is pleased to present its report and financial statements for the period ended March 31<sup>st</sup>, 2024. These have been prepared in accordance with the Companies Act 2006, the charitable company's Memorandum and Articles of Association and the Statement of Recommended Practice FRS102. The Cycle (INGO) Limited a registered Charity and also a company limited by guarantee. It is governed by its Memorandum and Articles of Association and the Companies Act 2006. Its company registration number is 03532799 and its charity number is 1070826.

It is to be noted that this is a fourteen-month year as it was agreed to change the end of year tax date.

The Trustees would also like to have noted that because of funds raised by The Cycle in the UK and transferred to our sister company in India, Sanitation First India, it was enabled to separately raise approximately **£390,000** locally during the corresponding period. This cannot be included within our accounts, per se, but is reflective of our greater global fundraising capacity, and our turnover could be viewed as being significantly higher if it was added.

### Revenue Summary

<u>2023/24</u>	<u>£467,086</u>
<u>2022/23</u>	<u>£416,155</u>

We continue to rebuild our fundraising base and increased our income by almost 13% over the previous year. We continue to be efficient in our use of donor funds ensuring as much as possible is delivered to our partners and our actual administrative costs are less than 13% of our total income. We are building a strong, younger team who are opening new fundraising channels that will bear fruit in the years to come.

The trustees are extremely pleased at the progress being made and can report that The Cycle (INGO) Limited is in a fit and healthy financial position.

### Funds held as custodian trustee on behalf of others

As of March 31<sup>st</sup>, 2024, The Cycle (INGO) Limited did not hold any funds as custodian trustee on behalf of others.

## **Reserves policy**

The Cycle (INGO) Limited's reserves policy is to ensure that there are sufficient free reserves to cover a minimum of three month's operating costs. This was comfortably achieved throughout the year.

## **Public benefit statement**

The Trustees confirm that they have referred to the Charity Commission Guidance on Public Benefit when reviewing the aims and objectives of The Cycle (INGO) Limited and in planning the future activities of the Charity. In the Trustees' opinion, The Cycle (INGO) Limited fully satisfies the Charity Commission's Public Benefit test. The Charity provides people in the UK and elsewhere the opportunity to express their compassion and generosity to improving the lives of those who lack basic amenities in India. Through its provision of sustainable toilets, water facilities and personal and menstrual hygiene training, The Cycle (INGO) Limited is, among other things, helping to reduce the spread of disease and increase knowledge, enabling communities to realise their potential through education and work.

## **Structure, Governance and management**

The Cycle (INGO) Limited is governed by the Board of Trustees, which carries overall responsibility for furthering the aims and objectives of the Charity and for upholding its values. The names of the Trustees who held office during the financial year and at the date of this report are set out below.

The Charity is governed in accordance with its Memorandum and Articles and is also registered as a Company limited by Guarantee. The Board of Trustees has the power to appoint any person to be a trustee at each AGM. The Charitable Company can, from time to time, by ordinary resolution, increase or reduce the number of trustees and determine in what rotation such increased or reduced numbers shall stand down from office. Currently the Company's Memorandum and Articles places no limit on the number of trustees.

The Cycle (INGO) Limited has an open recruitment process for the appointment of new trustees. Selected applicants are invited to meet a panel of serving trustees and also to spend time with the senior management team. Those appointed as new trustees are given a full introduction to the work of The Cycle (INGO) Limited and to the statutory responsibilities of trustees as required by charity law.

The Cycle (INGO) Limited's Chief Executive is responsible for the operation of the Charity and the management of all staff. The Board of Trustees meets quarterly to review operational performance as presented by the Chief Executive and other executives. The Board also reviews strategic issues regularly.

## **Directors and Trustees**

Trustees and directors of the company who served during the year and up to the date of this report are:

Andrew Barrs, Secretary and current Chairman

Bhavesh Radia (Resigned March 2024)

Jules Peck

Lynn Strongin Dodds

William Flatau, Treasurer (Resigned June 2023)

Manda Lakhani

Mark Collins (appointed May 2023)

## **Key Management Personnel**

The key management personnel consist of Georgina Harding, David Croweller and the Trustees stated above.

## Reference and administrative details

**Name of registered Charity**            The Cycle (INGO) Limited

---

**Registered office**                14 King Charles House  
Cavalier Court  
Chippenham  
SN14 6LH

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**Principal office**                 54a Murhill  
Limpley Mill  
BA2 7FG

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**Company number**                03532799

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**Charity number**                 1070826

---

**Accountants**                    Natural Numbers  
14 King Charles House  
Cavalier Court  
Chippenham  
SN14 6LH

---

**Bankers**                         Nat West  
22-26 Eastern Road  
Romford  
RM1 3PJ

# The Cycle

Water. Women. World.

The Cycle is dedicated to creating transformative, long-lasting change for vulnerable and marginalised communities. Join us as we build sustainable sanitation solutions, encourage gender equality and help heal the soil.



One dictionary definition of sanitation is, “the study and application of procedures and measures designed to protect public health, as in the provision of clean water [and toilets] and the disposal of sewage and waste”. We have added [and toilets] because how can you protect both human and planetary health without them?

This fundamental work is at the very core of all the development that we carry out and, where possible, we ensure that everything is ecological and sustainable. We don't just endeavour to protect humans and the planet, we also educate people to understand why we are doing this and the long-term benefits to all concerned.

Our work has always focused on women. It is women that are the most at risk when there are no toilets, it is women that generally have to collect water when it comes from a communal standpipe, it is women that are disadvantaged when they have their period – it is always women, and girls, who seem to miss out on the opportunity that could transform their lives to something extraordinary.

With all concerned eyes now turned towards the health of the planet, we have refined what we do to further to ensure that through our sustainable toilets, water provision and personal and menstrual education programmes, to ensure we can expand our nourishment of the soil and the planet.

## **Achievements and performance**

During the year we have worked hard to provide support for a range of projects that cover our three key areas of Water.Women.World.

**Water.** This comprises about a quarter of our day-to-day work and involves us in constructing sustainable toilet solutions for school children, incorporating stand-alone rainwater harvesting, groundwater recharge, and drinking water facilities. During this tax year we constructed a further three school toilets benefitting

**Women.** The greater part of our work, our award-winning Happy Periods covers bodily changes in adolescents for school children, personal hygiene and menstrual hygiene. We teach everybody this work, girls, women, boys, men, and teachers. Such as been the success of this programme, by the end of 2023 we have cumulatively trained close to 200,000 people, in schools, and also by reaching out to marginalised communities.

**World.** We continue with our collaboration with Cornell University and Tamil Nadu Agricultural University in the research of mixing humanure and urine with biochar to see the long-lasting impact this has as a soil regenerative fertiliser. It is also a carbon sequester. Results are expected in August 2024, but the initial results have far exceeded our expectations.

	Unrestricted	Restricted	Period Ending 31/03/24	Period Ending 31/01/23
	£	£	£	£
Income from:				
Donations and Legacies	271,883	193,408	465,291	415,861
Investment Income (Bank)	1,795		1,795	293
Total Income	273,678	193,408	467,086	416,154
Expenditure on:				
Charitable Activities	64,048	183,462	247,510	227,810
Raising Funds	159,874		159,874	134,680
Total Expenditure	223,922	183,462	407,384	362,490
Next income/(expenditure)	49,756	9,946	59,702	53,664
Transfers between funds				
Total Funds at January 31st			175,928	116,226

The charity has no recognised gains or losses other than the results for the period as set out above

The Charity has no recognised gains or losses other than the results for
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	Note	Period Ending 31/03/24	Period Ending 31/01/23
Fixed Assets			
	Tangible Fixed Assets	1,416	1888
Current Assets			
	Debtors	20,161	13,556
	Cash at Bank	164,506	105,664
Total		184,667	119,220
Creditors			
	Falling due within one year	(10,156)	(4,883)
Net Current Assets		174,511	114,338
Net Assets		175,927	116,226
Funds			
	Restricted	78,110	68,165
	Unrestricted	97,817	48,061
Total		175,927	116,226

For the period ending 31st March 2024 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

I have examined the books and supporting records and find the accounts to be a true and fair view of the financial transactions.

Jenny Budgell ACMA

July 2024

These financial statements were approved by the Trustees on XXX. and are signed on their behalf by:



Andrew Barrs, Chairman.

Company number: 03532799

## 1. Accounting Policies

a) The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 2006, Financial Reporting Standard 102 and the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP FRS102).

The charity is a public benefit entity as defined under FRS102.

b) The financial statements have been prepared on a going concern basis. The Trustees are of the opinion that this basis is appropriate.

c) All income is included in the statement of financial activities when the company is entitled to the income and the amount can be qualified with reasonable accuracy.

The value of services provided by volunteers has not been included as the value of their contribution cannot be reasonably quantified in the financial terms.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenants is recognised at the time of the donation.

d) All expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be recovered and is included in the relevant costs in the statement of financial activities.

Governance costs are those costs incurred in connection with the administration of the company and compliance with constitutional and statutory requirements, these are a support cost included within charitable activities.

Charitable activity and raising funds expenditure comprises the costs associated with attracting income and those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. They include both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

e) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Furniture, fixtures and equipment 25% per annum on a reducing balance basis

Fixed assets are included at cost. Assets costing less than £1,000 are not capitalised.

f) General funds are unrestricted funds which are available for use at the discretion of the trustees in the furtherance of the general objectives of the company and which have not been designated for other purposes.

g) 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.

h) The company is registered as a charity and is not liable to United Kingdom income or corporation tax on its income from charitable activities as they are applied wholly to charitable activities.

2. Donations and Legacies	Unrestricted	Restricted	Period Ending 31/03/24	Period Ending 31/01/23
			£	£
Personal Donations	166,325	19,138	185,463	192,807
Company Donations	60,769	60,769	121,538	142,857
Trust or Foundation Donations	6,357	113,500	119,857	45,123
Gift Aid/HMRC	38,432		38,432	35,075
Bank Interest	1,795		1,795	293
	273,678	193,407	467,086	416,155

3. Expenditure	Charitable Activities	Rasing Funds	Period Ending 31/03/24	Period Ending 31/01/23
			£	£
Grants to Other Organisations	247,510		247,510	227,810
Staff Costs		71,453	71,453	29,455
Other Office Administration		29,875	29,875	50,314
Marketing and Events		55,960	55,960	54,348
Bank Charges		2,586	2,586	563
	247,510	159,874	407,384	362,490
NET			59,702	53,665

Grants Broken Down as Follows:

	Period Ending 31/03/24	Period Ending 31/01/23
	£	£
Wherever the Need India	247,510	227,810
Other organisation awarded less than £5,000	0	0
	247,510	227,810

#### 4. Raising Funds

	Period Ending 31/03/24	Period Ending 31/01/23
	£	£
Staff Costs	71,453	29,455
Marketing and Events	55,960	50,314
Office Administration	29,875	54,348
	157,288	134,117

#### 5. Net Income

	Period Ending 31/03/24	Period Ending 31/01/23
	£	£
This is stated after charging:		
Accountants		0
Depreciation	472	630

#### 6. Staff Costs and Numbers

	Period Ending 31/03/24	Period Ending 31/01/23
	£	£
The aggregate staff costs were:		
Wages and Salaries	71,453	29,455
Social Security		
Pension		
Redundancy		
	71,453	29,455

No employee received emoluments of more than £60,000

The total aggregate employment benefits received by key management personal were £71453 (2022: £29455)

	Period Ending 31/03/24	Period Ending 31/01/23
The average number (head count) of staff during the period was as follows:	3	1

#### 7. Trustee remuneration and related transactions

No trustees were remunerated or were reimbursed for expenses during period (2022: Nil)

Aggregate donations from trustees during the period was £25,496 (2022: £45,000)

#### 8. Taxation

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

**9. Tangible Fixed Assets**

	Period Ending 31/03/24	Period Ending 31/01/23
	£	£
Furniture and Equipment	1,888	2,518
Depreciated	(472)	(630)

**10. Debtors**

	Period Ending 31/03/24	Period Ending 31/01/23
	£	£
Gift Aid Reclaim	19,195	12,404
Prepayments	1,179	1,153
	20,374	13,557

**12. Creditors: amounts falling due within one year**

	Period Ending 31/03/24	Period Ending 31/01/23
	£	£
Trade Creditors	5,974	1,688
Tax and NI Costs	1,458	471
Accruals	2,723	2,723
	10,156	4,883

**14. Company Limited by Guarantee**

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £5 each. The trustees as a body control the charity.

**The Cycle (INGO)**

England & Wales - Charity number 1070826

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# Accounts

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The Cycle (INGO) Limited

Annual Report and accounts for the period ending

**January 31<sup>st</sup>, 2023**

The Cycle (INGO) Limited is a company limited by guarantee

Charity Number 1070826

Company Number 03532799

## Report of the Board of Trustees

The Board of Trustees is pleased to present its report and financial statements for the period ended January 31<sup>st</sup>, 2023. These have been prepared in accordance with the Companies Act 2006, the charitable company's Memorandum and Articles of Association and the Statement of Recommended Practice FRS102. The Cycle (INGO) Limited a registered Charity and also a company limited by guarantee. It is governed by its Memorandum and Articles of Association and the Companies Act 2006. Its company registration number is 03532799 and its charity number is 1070826.

It is to be noted that this is a fourteen-month year as it was agreed to change the end of year tax date. Due to a issue when the change was made online, it was altered from November 30<sup>th</sup> to January 31<sup>st</sup>, instead of March 31<sup>st</sup>. The Secretary State acknowledged this and agreed the next tax year can run until March 31<sup>st</sup>, 2024, and this has already been updated at Companies House.

The Trustees would also like to have noted that because of funds raised by The Cycle in the UK and transferred to our sister company in India, Sanitation First India, it was enabled to separately raise approximately **£150,000** locally during the corresponding period. This cannot be included within our accounts, per se, but is reflective of our greater global fundraising capacity, and our turnover could be viewed as being significantly higher if it was added.

### Revenue Summary

<u>2021/23</u>	<u>£416,155</u>
<u>2020/21</u>	<u>£246,392</u>

Following on from two difficult years because of the pandemic, we continue to rebuild our fundraising base and increased our income by almost 60% over the previous year. We continue to be efficient in our use of donor funds ensuring as much as possible is delivered to our partners and our actual administrative costs are less than 12% of our total income. We are building a strong, younger team who are opening new fundraising channels that will bear fruit in the years to come.

The trustees are extremely pleased at the progress being made and can report that The Cycle (INGO) Limited is in a fit and healthy financial position.

### Funds held as custodian trustee on behalf of others

As of 30th November 2021, The Cycle (INGO) Limited did not hold any funds as custodian trustee on behalf of others.

## **Reserves policy**

The Cycle (INGO) Limited's reserves policy is to ensure that there are sufficient free reserves to cover a minimum of three month's operating costs. This was achieved throughout the year.

## **Public benefit statement**

The Trustees confirm that they have referred to the Charity Commission Guidance on Public Benefit when reviewing the aims and objectives of The Cycle (INGO) Limited and in planning the future activities of the Charity. In the Trustees' opinion, The Cycle (INGO) Limited fully satisfies the Charity Commission's Public Benefit test. The Charity provides people in the UK and elsewhere the opportunity to express their compassion and generosity to improving the lives of those who lack basic amenities in India. Through its provision of sustainable toilets, water facilities and personal and menstrual hygiene training, The Cycle (INGO) Limited is, among other things, helping to reduce the spread of disease and increase knowledge, enabling communities to realise their potential through education and work.

## **Structure, Governance and management**

The Cycle (INGO) Limited is governed by the Board of Trustees, which carries overall responsibility for furthering the aims and objectives of the Charity and for upholding its values. The names of the Trustees who held office during the financial year and at the date of this report are set out below.

The Charity is governed in accordance with its Memorandum and Articles and is also registered as a Company limited by Guarantee. The Board of Trustees has the power to appoint any person to be a trustee at each AGM. The Charitable Company can, from time to time, by ordinary resolution, increase or reduce the number of trustees and determine in what rotation such increased or reduced numbers shall stand down from office. Currently the Company's Memorandum and Articles places no limit on the number of trustees.

The Cycle (INGO) Limited has an open recruitment process for the appointment of new trustees. Selected applicants are invited to meet a panel of serving trustees and also to spend time with the senior management team. Those appointed as new trustees are given a full introduction to the work of The Cycle (INGO) Limited and to the statutory responsibilities of trustees as required by charity law.

The Cycle (INGO) Limited's Chief Executive is responsible for the operation of the Charity and the management of all staff. The Board of Trustees meets quarterly to review operational performance as presented by the Chief Executive and other executives. The Board also reviews strategic issues regularly.

### **Directors and Trustees**

Trustees and directors of the company who served during the year and up to the date of this report are:

Andrew Barrs, Secretary and current Chairman

Bhavesh Radia

Jules Peck

Lynn Strongin Dodds

William Flatau, Treasurer

Manda Lakhani, appointed June 2022

### **Key Management Personnel**

The key management personnel consist of David Croweller and the Trustees stated above.

## Reference and administrative details

**Name of registered Charity**                      The Cycle (INGO) Limited

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**Registered office**                              14 King Charles House  
Cavalier Court  
Chippenham  
SN14 6LH

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**Principal office**                                54a Murhill  
Limpley Mill  
BA2 7FG

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**Company number**                              03532799

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**Charity number**                                1070826

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**Accountants**                                    Natural Numbers  
14 King Charles House  
Cavalier Court  
Chippenham  
SN14 6LH

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**Bankers**                                         Nat West  
22-26 Eastern Road  
Romford  
RM1 3PJ

The Cycle

Water. Women. World.

The Cycle is dedicated to creating transformative, long-lasting change for vulnerable and marginalised communities. Join us as we build sustainable sanitation solutions, encourage gender equality and help heal the soil.



One dictionary definition of sanitation is, “the study and application of procedures and measures designed to protect public health, as in the provision of clean water [and toilets] and the disposal of sewage and waste”. We have added [and toilets] because how can you protect both human and planetary health without them?

This fundamental work is at the very core of all the development that we carry out and, where possible, we ensure that everything is ecological and sustainable. We don’t just endeavour to protect humans and the planet, we also educate people to understand why we are doing this and the long-term benefits to all concerned.

Our work has always focused on women. It is women that are the most at risk when there are no toilets, it is women that generally have to collect water when it comes from a communal standpipe, it is women that are disadvantaged when they have their period – it is always women, and girls, who seem to miss out on the opportunity that could transform their lives to something extraordinary.

With all concerned eyes now turned towards the health of the planet, we have refined what we do to further to ensure that through our sustainable toilets, water provision and personal and menstrual education programmes, to ensure we can expand our nourishment of the soil and the planet.

## **Achievements and performance**

During the year we have worked hard to provide support for a range of projects that cover our three key areas of Water.Women.World.

**Water.** This comprises about a quarter of our day-to-day work and involves us in constructing sustainable toilet solutions for school children, incorporating stand-alone rainwater harvesting, groundwater recharge, and drinking water facilities.

**Women.** The greater part of our work, our award-winning Happy Periods covers bodily changes in adolescents for school children, personal hygiene and menstrual hygiene. We teach everybody this work, girls, women, boys, men, and teachers.

**World.** We have just started a collaboration with Cornell University and Tamil Nadu Agricultural University in the research of mixing humanure and urine with biochar to see the long-lasting impact this has as a soil regenerative fertiliser. It is also a carbon sequester.

As an overall snapshot of the work in which we participated, including achievements by our Indian colleagues, we list the following in calendar month order as a guide only:

### **January**

Inauguration of inclusive toilet for the Better World Shelter, a night shelter for physically challenged women.

Happy Periods Training & Distribution of Sustainable Hygiene Kits to a combination of 183 girls, women, boys and men.

### **February**

The Cycle's Co-founder David Crowweller inaugurated one and visited a few of the twenty- toilets for women and girls with physical and mental disabilities in Kariapatti and Arupukkottai blocks of Virudhunagar, supported as part of the Udhayam project, launched by the District Collector, Virudhunagar.

A first of its kind study on the likelihood of Endometriosis and other menstrual disorder symptoms among vulnerable and tribal women across Tamil Nadu initiated in partnership with Sacred Heart College, Thirupathur.

The last of 40 pedal-operated handwash machines for Chennai Government schools was inaugurated at Chennai Public School, Thiruvannamiyur. In total over 10,000 children and teachers have been supported in keeping their hands safe, thanks to The Cycle, Goldman Sachs and St. James Place Charitable Foundation.

Happy Periods Training & Distribution of Sustainable Hygiene Kits to a combination of 504 girls, women, boys and men.

### **March**

Over a thousand students participated enthusiastically in the Endometriosis awareness session at Sacred Heart College, Tirupathur.

Inauguration of a dedicated birthing centre at the Primary Health Centre in Padur near Uthiramerur through support from The Cycle and Energy Aspects Foundation.

Meeting with the Tamil Nadu school education minister, Mr Anbil Mahesh Poyyamozi about rolling out our Sanitation First India 's Happy Periods trainings to the students and teachers in Government schools.

Participation in the Second National Menstrual Hygiene Summit and presented our work on Happy Periods. Sanitation First was awarded the MHM Champion Award.

Happy Periods Training & Distribution of Sustainable Hygiene Kits to a combination of 4,285 girls, women, boys and men.

**April**

External Evaluation started for #ProjectCodeRed, Sanitation First's endeavour to address period poverty during the pandemic.

Happy Periods Training & Distribution of Sustainable Hygiene Kits to a combination of 175 girls, women, boys and men.

## **May**

Sanitation First India partnered with Real Relief in the global #KickOffTheDialogue 2022 campaign as part of the World Menstrual Month which aims to open conversations about menstruation, reduce inequalities and empower all menstruators to enjoy a safe and happy period!

Happy Periods project with AMF and MPL was inaugurated by training over fifteen doctors, nurses and health care workers.

Menstrual Hygiene Day 2022 was celebrated with more than 280 sanitation workers of Tiruvallur block in Tiruvallur district, who were given Happy Periods training and sustainable menstrual hygiene kits with support from Ward Family Charitable Trust.

Happy Periods Training & Distribution of Sustainable Hygiene Kits to a combination of 460 girls, women, boys and men.

## **June**

Commencement of construction of toilet blocks for girls and boys at the Government Higher Secondary School, Poonjeri, Mamallapuram with support from The Cycle and the Energy Aspects Foundation, UK.

Commencement of school toilet block in the Government Higher Secondary School Vadalur Pudhunagar with support from Savills IM UK.

Happy Periods Training & Distribution of Sustainable Hygiene Kits to a combination of 390 girls, women, boys and men.

## **July**

Project planning for Waste to Wealth with the Tamil Nadu Agricultural University team at the Sanitation First India composting yard in Puducherry.

Inauguration of new toilet block for boys and girls at the Panchayat Union Primary School Karapakkam with support from our sister organisation, The Cycle.

Happy Periods Training & Distribution of Sustainable Hygiene Kits to a combination of 1,549 girls, women, boys and men.

## **August**

Visit of South Chennai MP, Dr Sumathy and Sholinganallur MLA (State MP), Mr Aravind Ramesh to the waterbody restoration site at Sithalapakkam.

Happy Periods Training & Distribution of Sustainable Hygiene Kits to a combination of 1,644 girls, women, boys and men.

## **September**

Conducted Happy periods training to Narikuravas (Gypsies) who were being trained in silk thread jewellery making with support from NABARD and the District Administration of Kanchipuram.

Launch of Happy Periods project in partnership with Tamil Nadu Petroproducts Limited & Manali Petrochemicals facilitated by AM Foundation to train 2,000 sanitation workers on hygiene and health seeking behaviour as well as 150,000 children across four blocks in adolescent health and well-being over two years.

Happy Periods Training & Distribution of Sustainable Hygiene Kits to a combination of 1,806 girls, women, boys and men.

### **October**

Carried out Happy Periods training at Husainy High School with additional support from Inner Wheel Club of Chennai United. The Chairman of Inner Wheel District 323 Ms. Arasi Ponmozhi Ponmozhi and President of the Inner Wheel Club of Chennai United Ms Sowmya Natarajan presided over the event.

Menopause Awareness Day with sanitation workers training at Poonamallee block of Tiruvallur where 65 sanitation workers received health screening and sustainable hygiene kits.

Happy Periods Training & Distribution of Sustainable Hygiene Kits to a combination of 1,520 girls, women, boys and men.

### **November**

Inauguration of toilet blocks at GHSS, Poonjeri, Mamallapuram by Mr Dhandapani, ex-MLA and PTA Chairman and Ms Valarmathi, Panchayat, funded by Energy Aspects Foundation.

The November World Toilet Day edition of WASH post from the WASH Innovation Hub of the Administrative Staff College of India, Hyderabad featured innovations in sanitation. The Cycle/Sanitation First's non-sewered sanitation models were featured.

Happy Periods Training & Distribution of Sustainable Hygiene Kits to a combination of 2,521 girls, women, boys and men.

**December**

United Nations Office for Project Services (UNOPS) training on Jal Jeevan Mission at New Delhi for deployment Sanitation First in Tamil Nadu – work to start in 2023.

Padmapriya recognised among the Women Leaders of Tamil Nadu by the World Women Leadership Congress Awards.

Adolescent health counsellors are being placed in each block to provide counselling and referral services as required.

Happy Periods Training & Distribution of Sustainable Hygiene Kits to a combination of 1,082 girls, women, boys and men.

**In the year 2022, 16,119 girls, women, boys and men received a combination of Happy Periods Training, Personal Hygiene Training, Adolescent Body Changes Training and sustainable hygiene kits.**

	Unrestricted	Restricted	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£
Income from:				
Donations and Legacies	105,690	310,172	415,861	246,387
Investment Income (Bank)	293		293	5
<b>Total Income</b>	<b>105,983</b>	<b>310,172</b>	<b>416,155</b>	<b>246,392</b>
Expenditure on:				
Charitable Activities	57,887	169,923	227,810	167,869
Raising Funds	36,596	98,084	134,680	57,596
<b>Total Expenditure</b>	<b>94,483</b>	<b>268,007</b>	<b>362,490</b>	<b>225,465</b>
<b>Nett income/(expenditure)</b>	<b>11,500</b>	<b>42,165</b>	<b>53,665</b>	<b>20,927</b>
Transfers between funds				
<b>Total Funds as of January 31st</b>			<b>116,226</b>	<b>62,561</b>

The charity has no other gains or losses other than the results for the period as set out above.

All of the activities of the Charity are classed as continuing.

	Note	2022	2021
Fixed Assets			
Tangible Fixed Assets		1,888	2,518
Current Assets			
Debtors		13,556	6,065
Cash at Bank		105,664	58,381
Total		119,220	64,446
Creditors			
Falling due within one year		-4,883	-4,313
Net Current Assets		114,338	60,133
Net Assets		116,226	62,651
Funds			
Restricted		68,165	26,000
Unrestricted		48,061	36,651
Total		116,226	62,651

For the period ending 31st January 2023 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

I have examined the books and supporting records and find the accounts to be a true and fair view of the financial transactions.

Jenny Budgell ACMA

April 2023

These financial statements were approved by the Trustees on XXX. and are signed on their behalf by:

Andrew Barrs, Chairman.

Company number: 03532799

## 1. Accounting Policies

a) The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 2006, Financial Reporting Standard 102 and the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP FRS102).

The charity is a public benefit entity as defined under FRS102.

b) The financial statements have been prepared on a going concern basis. The Trustees are of the opinion that this basis is appropriate.

c) All income is included in the statement of financial activities when the company is entitled to the income and the amount can be qualified with reasonable accuracy.

The value of services provided by volunteers has not been included as the value of their contribution cannot be reasonably quantified in the financial terms.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenants is recognised at the time of the donation.

d) All expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be recovered and is included in the relevant costs in the statement of financial activities.

Governance costs are those costs incurred in connection with the administration of the company and compliance with constitutional and statutory requirements, these are a support cost included within charitable activities.

Charitable activity and raising funds expenditure comprises the costs associated with attracting income and those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. They include both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

e) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Furniture, fixtures and equipment 25% per annum on a reducing balance basis

Fixed assets are included at cost. Assets costing less than £1,000 are not capitalised.

f) General funds are unrestricted funds which are available for use at the discretion of the trustees in the furtherance of the general objectives of the company and which have not been designated for other purposes.

g) 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.

h) The company is registered as a charity and is not liable to United Kingdom income or corporation tax on its income from charitable activities as they are applied wholly to charitable activities.

<b>2. Donations and Legacies</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Personal Donations	69,463	123,344	192,807	126,802
Company Donations		142,857	142,857	76,571
Trust or Foundation Donations	1,152	43,971	45,123	19,500
Gift Aid/HMRC	35,075		35,075	23,514
Bank Interest	293		293	5
	105,983	310,172	416,155	246,392

<b>3. Expenditure</b>	<b>Charitable Activities</b>	<b>Raising Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Grants to Other Organisations	227,810		227,810	167,869
Staff Costs		29,455	29,455	20,444
Premises Cost	0	0	0	0
Other Office Administration		50,679	50,679	26,325
Marketing and Events		54,348	54,348	10,264
Bank Charges		198	198	563
	227,810	134,680	362,490	225,465
NET			53,665	20,927

**Grants Broken Down as Follows:**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Sanitation First India	227,810	167,869
Other organisations awarded more than £5,000	0	0
	227,810	167,869

<b>4. Raising Funds</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff Costs			29,455	20,444
Marketing and Promotion			49,216	10,264
Event Costs			5,132	0
			83,803	30,708

<b>5. Net Income</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Accountants		0
Depreciation	630	

<b>6. Staff Costs and Numbers</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
The aggregate staff costs were:		
Wages and Salaries	29,455	20,444
Social Security		
Pension		
Redundancy		
	29,455	20,444

No employee received emoluments of more than £60,000

The total aggregate employment benefits received by key management personal were £29,455 (2020: £20,444)

The average number (head count) of staff	2022	2021
during the period was as follows:	1	1

#### **7. Trustee remuneration and related transactions**

No trustees were remunerated or were reimbursed for expenses during period (2020: Nil)

Aggregate donations from trustees during the period was £45,000 (2021: £35,000)

#### **8. Taxation**

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

<b>9. Tangible Fixed Assets</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Furniture and Equipment	2,518	2,518
Depreciated	(630)	0

<b>10. Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Gift Aid Reclaim	12,404	4,912
Prepayments	1,153	1,153
	13,557	6,065

<b>12. Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade Creditors	1,688	41
Tax and NI Costs	471	92
Accruals	2,723	2,723
	4,883	2,856

#### **14. Company Limited by Guarantee**

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £5 each. The trustees as a body control the charity.

**The Cycle (INGO)**

England & Wales - Charity number 1070826

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# Accounts

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# Sanitation First Limited

## Annual Report and accounts for the period ending November 30<sup>th</sup>, 2021

Sanitation First Limited is a company limited by guarantee

Charity Number 1070826

Company Number 03532799

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## Report of the Board of Trustees

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The Board of Trustees is pleased to present its report and financial statements for the period ended November 30<sup>th</sup>, 2021. These have been prepared in accordance with the Companies Act 2006, the charitable company's Memorandum and Articles of Association and the Statement of Recommended Practice FRS102. Sanitation First is a registered Charity and also a company limited by guarantee. It is governed by its Memorandum and Articles of Association and the Companies Act 2006. Its company registration number is 03532799 and its charity number is 1070826.

Our **VISION** is a world where everyone has access to clean, safe sanitation.

Our **MISSION** is to:

- Promote sustainable sanitation as the foundation of any programme to reduce poverty.
- Provide hygienic composting toilets and access to clean water as a basis for healthy communities, which can work their own way out of poverty.
- Publicise the plight of those without sanitation as a moral outrage.

The **purpose** behind our mission is to:

- Alleviate disease
- Give people a sense of dignity and self-esteem
- Enable them to realise their potential through education and work

Our **VALUES** are:

- Effectiveness:** We seek to use the most efficient and cost-effective methods
- Sustainability:** Our projects aim to be economically and environmentally sustainable
- Collaborative:** We work with local people and, where possible, local organisations and authorities
- Open & transparent:** We share information to can learn from one another

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## What we do

We exist because we care about the state of the world's sanitation crisis and how it traps people in an endless cycle of sickness and poverty. In the future most people will live in towns and cities and the UN tells us that by 2030 the world's current population of 7.3 billion is expected to reach 8.7 billion. About 2.4 billion people living in urban as well as in rural areas have no proper sanitation and current responses are not keeping up with population growth.

We intend to continue focusing on delivering sustainable eco-sanitation solutions that protect humans from the polluting and destructive effects of exposure to their own bodily waste.

## Public benefit statement

The Trustees confirm that they have referred to the Charity Commission Guidance on Public Benefit when reviewing the aims and objectives of Sanitation First and in planning the future activities of the Charity. In the Trustees' opinion, Sanitation First fully satisfies the Charity Commission's Public Benefit test. The Charity provides people in the UK and elsewhere the opportunity to express their compassion and generosity to improving the lives of those who lack basic sanitation facilities in India and Africa. Through its provision of ecosan toilets, Sanitation First is helping to reduce the spread of disease, enabling communities to realise their potential through education and work.

## Financial review

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### Revenue summary

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2021	£246,392
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2020	£120,878
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Last year was a lock-down year, and it was reflected in our income, and this year was in part locked-down. However, we have made great strides in rebuilding our income to the point we have more than doubled last year's. Already we are seeing increased awareness of our work, especially the way schoolgirls, in particular, are positively impacted with the construction of our school ecosan toilets and our menstrual hygiene programme.

### Reserves policy

Sanitation First's reserves policy is to ensure that there are sufficient free reserves to cover a minimum of three month's operating costs. This was achieved throughout the year.

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## Achievements and performance

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During the year the charity has worked hard to provide support for a range of projects including:

- Safe, hygienic ecosan school toilets for three schools, improving the lives of approximately 2,500 children in India
- Further expanded the menstrual hygiene programme called Happy Periods
- Our Inner-City Sanitation project continues to manage and collect the waste from 125 GroSan toilets and urinals in Puducherry and Cuddalore slums.

In 2021 the charity had a total income of £246,392 and spent £225,465 on charitable activities.

We continue to focus our work in India and are moving as much as our back-office administration to our Indian colleagues at Wherever the Need India Services. This means that the UK is now employing fewer people and concentrating on fundraising and reporting.

### **Funds held as custodian trustee on behalf of others**

As at 30th November 2021, Sanitation First did not hold any funds as custodian trustee on behalf of others.

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## Structure, Governance and management

---

Sanitation First is governed by the Board of Trustees, which carries overall responsibility for furthering the aims and objectives of the Charity and for upholding its values. The names of the Trustees who held office during the financial year and at the date of this report are set out below.

The Charity is governed in accordance with its Memorandum and Articles and is also registered as a Company limited by Guarantee. The Board of Trustees has the power to appoint any person to be a trustee at each AGM. The Charitable Company can, from time to time, by ordinary resolution, increase or reduce the number of trustees and determine in what rotation such increased or reduced numbers shall stand down from office. Currently the Company's Memorandum and Articles places no limit on the number of trustees.

Sanitation First has an open recruitment process for the appointment of new trustees. Selected applicants are invited to meet a panel of serving trustees and also to spend time with the senior management team. Those appointed as new trustees are given a full introduction to the work of Sanitation First and to the statutory responsibilities of trustees as required by charity law.

Sanitation First's Chief Executive is responsible for the operation of the Charity and the management of all staff. The Board of Trustees meets quarterly to review operational performance as presented by the Chief Executive and other executives. The Board also reviews strategic issues regularly.

### **Directors and Trustees**

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Trustees and directors of the company who served during the year and up to the date of this report

**Andrew Barrs**, Secretary and current Chairman

**Bhavesh Radia**, Treasurer

**Jules Peck**

**Lynn Strongin Dodds**

**William Flatau**

### **Key Management Personnel**

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The key management personnel consist of David Crossweller and the Trustees stated above.

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## Reference and administrative details

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**Name of registered Charity** Sanitation First

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**Registered office** 14 King Charles House  
Cavalier Court  
Chippenham  
SN14 6LH

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**Principal office** 54a Murhill  
Limpley Mill  
BA2 7FG

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**Company number** 03532799

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**Charity number** 1070826

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**Accountants** Natural Numbers  
14 King Charles House  
Cavalier Court  
Chippenham  
SN14 6LH

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**Bankers** Nat West  
22-26 Eastern Road  
Romford  
RM1 3PJ

	Unrestricted	Restricted	<b>Total 2021</b>	<b>Total 2020</b>
Income from:	£	£	£	£
Donations and Legacies	123,050	123,337	246,387	120,849
Investment Income (Bank)	6		5	29
<b>Total Income</b>	<b>123,056</b>	<b>123,337</b>	<b>246,392</b>	<b>120,878</b>
Expenditure on:				
Charitable Activities	81,747	86,122	167,869	86,279
Raising Funds	36,381	21,215	57,596	23,826
<b>Total Expenditure</b>	<b>118,128</b>	<b>107,337</b>	<b>225,465</b>	<b>110,105</b>
Next income/(expenditure)	4,927	16,000	20,927	10,774
Transfers between funds				
<b>Total Funds at November 30th, 2019</b>			<b>62,651</b>	<b>41,724</b>

The charity has no recognised gains or losses other than the results for the period as set out above

The Charity has no recognised gains or losses other than the results for the
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	Note	2021	2020
Fixed Assets			
Tangible Fixed Assets		2518	0
Current Assets			
Debtors		6065	6,065
Cash at Bank		58,381	38,515
Total		64,446	44,580
Creditors			
Falling due within one year		(4,313)	(2,856)
Net Current Assets		60,133	41,724
Net Assets		62,651	41,724
Funds			
Restricted		26,000	10,000
Unrestricted		36,651	31,724
Total		62,651	41,724

For the year ending 30 November 2021 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

These financial statements were approved by the Trustees on December 27th, 2021. and are signed on their behalf by:

Andrew Barrs, Chairman.



Company number: 03532799

## 1. Accounting Policies

a) The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 2006, Financial Reporting Standard 102 and the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP FRS102).

The charity is a public benefit entity as defined under FRS102.

b) The financial statements have been prepared on a going concern basis. The Trustees are of the opinion that this basis is appropriate, more details of this consideration are given in note 16.

c) All income is included in the statement of financial activities when the company is entitled to the income and the amount can be qualified with reasonable accuracy.

The value of services provided by volunteers has not been included as the value of their contribution cannot be reasonably quantified in the financial terms.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenants is recognised at the time of the donation.

d) All expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be recovered and is included in the relevant costs in the statement of financial activities.

Governance costs are those costs incurred in connection with the administration of the company and compliance with constitutional and statutory requirements, these are a support cost included within charitable activities.

Charitable activity and raising funds expenditure comprises the costs associated with attracting income and those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. They include both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

e) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Furniture, fixtures and equipment 25% per annum on a reducing balance basis

Fixed assets are included at cost. Assets costing less than £1,000 are not capitalised.

f) General funds are unrestricted funds which are available for use at the discretion of the trustees in the furtherance of the general objectives of the company and which have not been designated for other purposes.

g) 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.

h) The company is registered as a charity and is not liable to United Kingdom income or corporation tax on its income from charitable activities as they are applied wholly to charitable activities.

<b>2. Donations and Legacies</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Personal Donations	110,786	16,016	126,802	75,910
Company Donations		76,571	76,571	23,711
Trust or Foundation Donations		19,500	19,500	5,000
Gift Aid/HMRC	12,264	11,250	23,514	16,199
Bank Interest	5		5	29
	123,055	123,337	246,392	120,849

<b>3. Expenditure on Charitable Activities</b>	<b>Grants</b>	<b>Direct</b>	<b>Support</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Grants to Other Organisations	167,869			167,869	86,279
Staff Costs		20,444		20,444	18,311
Premises Cost	0	0	0	0	145
Other Office Administration		36,589		36,589	4,883
Bank Charges		563		563	487
	167,869	57,596	0	225,465	110,105

Grants Broken Down as Follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wherever the Need India	167,869	86,279
Other organisation awarded less than £5,000	0	0
	167,869	86,279

<b>4. Raising Funds</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>		<b>£</b>	<b>£</b>
Staff Costs			20,444	18,311
Marketing and Promotion			10264	105
Event Costs			0	0
			30,708	18,416

<b>5. Net Income</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Accountants		100
Depreciation		

<b>6. Staff Costs and Numbers</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
The aggregate staff costs were:		
Wages and Salaries	17012	15500
Social Security	3432	2810
Pension		
Redundancy		
	20,444	18,310

No employee received emoluments of more than £60,000

The total aggregate employment benefits received by key management personal were £20,444 (2020: £18,310)

The average number (head count) of staff during the period was as follows:	2021	2020
	1	1

#### **7. Trustee remuneration and related transactions**

No trustees were remunerated or were reimbursed for expenses during period (2020: Nil)

Agregate donations from trustees during the period was £35,000 (2020: Nil)

#### **8. Taxation**

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

<b>9. Tangible Fixed Assets</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Furniture and Equipment	2,518	0
Depreciated	0	0

<b>10. Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Gift Aid Reclaim	12364	4,912
Prepayments		1,153
	12,364	6,065

<b>12. Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade Creditors	1,499	41
Tax and NI Costs	92	92
Accruals	2,723	2,723
	4,314	2,856

#### **14. Company Limited by Guarantee**

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £5 each. The trustees as a body control the charity.

**The Cycle (INGO)**

England & Wales - Charity number 1070826

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# Accounts

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# Sanitation First Limited

## Annual Report and accounts for the period ending November 30<sup>th</sup>, 2020

Sanitation First Limited is a company limited by guarantee

Charity Number 1070826

Company Number 03532799

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## Report of the Board of Trustees

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The Board of Trustees is pleased to present its report and financial statements for the period ended November 30<sup>th</sup>, 2020. These have been prepared in accordance with the Companies Act 2006, the charitable company's Memorandum and Articles of Association and the Statement of Recommended Practice FRS102. Sanitation First is a registered Charity and also a company limited by guarantee. It is governed by its Memorandum and Articles of Association and the Companies Act 2006. Its company registration number is 03532799 and its charity number is 1070826.

Our **VISION** is a world where everyone has access to clean, safe sanitation.

Our **MISSION** is to:

- Promote sustainable sanitation as the foundation of any programme to reduce poverty.
- Provide hygienic composting toilets and access to clean water as a basis for healthy communities, which can work their own way out of poverty.
- Publicise the plight of those without sanitation as a moral outrage.

The **purpose** behind our mission is to:

- Alleviate disease
- Give people a sense of dignity and self-esteem
- Enable them to realise their potential through education and work

Our **VALUES** are:

- Effectiveness:** We seek to use the most efficient and cost-effective methods
- Sustainability:** Our projects aim to be economically and environmentally sustainable
- Collaborative:** We work with local people and, where possible, local organisations and authorities
- Open & transparent:** We share information to can learn from one another

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## What we do

We exist because we care about the state of the world's sanitation crisis and how it traps people in an endless cycle of sickness and poverty. In the future most people will live in towns and cities and the UN tells us that by 2030 the world's current population of 7.3 billion is expected to reach 8.7 billion. About 2.4 billion people living in urban as well as in rural areas have no proper sanitation and current responses are not keeping up with population growth.

We intend to continue focusing on delivering sustainable eco-sanitation solutions that protect humans from the polluting and destructive effects of exposure to their own bodily waste.

## Public benefit statement

The Trustees confirm that they have referred to the Charity Commission Guidance on Public Benefit when reviewing the aims and objectives of Sanitation First and in planning the future activities of the Charity. In the Trustees' opinion, Sanitation First fully satisfies the Charity Commission's Public Benefit test. The Charity provides people in the UK and elsewhere the opportunity to express their compassion and generosity to improving the lives of those who lack basic sanitation facilities in India and Africa. Through its provision of ecosan toilets, Sanitation First is helping to reduce the spread of disease, enabling communities to realise their potential through education and work.

## Financial review

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### Revenue summary

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2020	£120,878
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2019	£194,576
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This was a year spent in lockdown and the fall in our income reflects that. However, we have ended the year in a strong position and at the time of writing (mid-June 2021) our income is back on track, and we are expecting a much better year all round.

### Reserves policy

Sanitation First's reserves policy is to ensure that there are sufficient free reserves to cover a minimum of three month's operating costs. This was achieved throughout the year.

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## Achievements and performance

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During the year the charity has worked hard to provide support for a range of projects including:

- Safe, hygienic ecosan school toilets for seven schools, improving the lives of approximately 7,500 children in India
- Further expanded the menstrual hygiene programme called Happy Periods
- Our Inner-City Sanitation project continues to manage and collect the waste from 125 GroSan toilets and urinals in Puducherry and Cuddalore slums.

In 2020 the charity had a total income of £120,878 and spent £110,105 on charitable activities.

We continue to focus our work in India and are moving as much as our back-office administration to our Indian colleagues at Wherever the Need India Services. This means that the UK is now employing fewer people and concentrating on fundraising and reporting.

### **Funds held as custodian trustee on behalf of others**

As at 30 November 2020, Sanitation First did not hold any funds as custodian trustee on behalf of others.

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## Structure, Governance and management

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Sanitation First is governed by the Board of Trustees, which carries overall responsibility for furthering the aims and objectives of the Charity and for upholding its values. The names of the Trustees who held office during the financial year and at the date of this report are set out below.

The Charity is governed in accordance with its Memorandum and Articles and is also registered as a Company limited by Guarantee. The Board of Trustees has the power to appoint any person to be a trustee at each AGM. The Charitable Company can, from time to time, by ordinary resolution, increase or reduce the number of trustees and determine in what rotation such increased or reduced numbers shall stand down from office. Currently the Company's Memorandum and Articles places no limit on the number of trustees.

Sanitation First has an open recruitment process for the appointment of new trustees. Selected applicants are invited to meet a panel of serving trustees and also to spend time with the senior management team. Those appointed as new trustees are given a full introduction to the work of Sanitation First and to the statutory responsibilities of trustees as required by charity law.

Sanitation First's Chief Executive is responsible for the operation of the Charity and the management of all staff. The Board of Trustees meets quarterly to review operational performance as presented by the Chief Executive and other executives. The Board also reviews strategic issues regularly.

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### **Directors and Trustees**

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Trustees and directors of the company who served during the year and up to the date of this report

**Andrew Barrs**, Secretary and current Chairman

**Bhavesh Radia**, Treasurer

**Jules Peck**

**Lynn Strongin Dodds**

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### **Key Management Personnel**

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The key management personnel consist of David Crossweller and the Trustees stated above.

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## Reference and administrative details

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**Name of registered Charity** Sanitation First

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**Registered office** 14 King Charles House  
Cavalier Court  
Chippenham  
SN14 6LH

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**Principal office** 54a Murhill  
Limpley Mill  
BA2 7FG

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**Company number** 03532799

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**Charity number** 1070826

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**Accountants** Natural Numbers  
14 King Charles House  
Cavalier Court  
Chippenham  
SN14 6LH

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**Bankers** Nat West  
22-26 Eastern Road  
Romford  
RM1 3PJ

	Note	Unrestricted	Restricted	Total 2020	Total 2019
		£	£	£	£
Income from:					
Donations and Legacies		38,730	82,120	120,849	194,576
Investment Income (Bank)		29		29	39
Total Income		38,759	82,120	120,878	194,615
Expenditure on:					
Charitable Activities		14,159	72,120	86,279	180,373
Raising Funds		23,826	0	23,826	79,065
Total Expenditure		37,985	72,120	110,105	259,438
Next income/(expenditure)		774	10,000	10,774	-64,823
Transfers between funds					
Total Funds at November 30th, 2019				41,724	30,950

he results for the period as set out above

The Charity has no recognised gains or losses other than the results for the period as set out above.
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	Note	2020	2019
Fixed Assets			
Tangible Fixed Assets		0	0
Current Assets			
Debtors		6065	6,308
Cash at Bank		38,515	27,826
Total		44,580	34,134
Creditors			
Falling due within one year		(2,856)	(3,185)
Net Current Assets		41,724	30,949
Net Assets		41,724	30,949
Funds			
Restricted		10,000	0
Unrestricted		31,724	30,949
Total		41,724	30,949

For the year ending 30 November 2020 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

These financial statements were approved by the Trustees on ..... and are signed on their behalf by:

Andrew Barrs, Chairman.

Company number: 03532799



December 27th, 2021

## 1. Accounting Policies

a) The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 2006, Financial Reporting Standard 102 and the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP FRS102).

The charity is a public benefit entity as defined under FRS102.

b) The financial statements have been prepared on a going concern basis. The Trustees are of the opinion that this basis is appropriate, more details of this consideration are given in note 16.

c) All income is included in the statement of financial activities when the company is entitled to the income and the amount can be qualified with reasonable accuracy.

The value of services provided by volunteers has not been included as the value of their contribution cannot be reasonably quantified in the financial terms.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenants is recognised at the time of the donation.

d) All expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be recovered and is included in the relevant costs in the statement of financial activities.

Governance costs are those costs incurred in connection with the administration of the company and compliance with constitutional and statutory requirements, these are a support cost included within charitable activities.

Charitable activity and raising funds expenditure comprises the costs associated with attracting income and those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. They include both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

e) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Furniture, fixtures and equipment 25% per annum on a reducing balance basis

Fixed assets are included at cost. Assets costing less than £1,000 are not capitalised.

f) General funds are unrestricted funds which are available for use at the discretion of the trustees in the furtherance of the general objectives of the company and which have not been designated for other purposes.

g) 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.

h) The company is registered as a charity and is not liable to United Kingdom income or corporation tax on its income from charitable activities as they are applied wholly to charitable activities.

<b>2. Donations and Legacies</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Personal Donations	8,280	64,559	75,910	139,894
Company Donations	9,150	14,561	23,711	40,310
Trust or Foundation Donations		5,000	5,000	660
Gift Aid	16,199		16,199	13,750
Bank Interest			5	
	33,629	84,120	120,820	194,614

<b>3. Expenditure on Charitable Activities</b>	<b>Grants</b>	<b>Direct</b>	<b>Support</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Grants to Other Organisations	86,279			86,279	172,250
Staff Costs	18,311			18,311	
Premises Cost	145			145	
Other Office Administration	1,782			4,883	8,123
Bank Charges	487			487	
	107,004	0	0	110,105	180,373

Grants Broken Down as Follows:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wherever the Need India	86,279	109,022
Anthony Nolan		61,298
Kenya		1,930
Other organisation awarded less than £5,000	0	0
	86,279	172,250

<b>4. Raising Funds</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>		<b>£</b>	<b>£</b>
Staff Costs			18,311	27,895
Marketing and Promotion			105	
Event Costs			0	51,170
			18,416	79,065

<b>5. Net Income</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Accountants	100	100
Depreciation		

<b>6. Staff Costs and Numbers</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
The aggregate staff costs were:		
Wages and Salaries	15500	23,349
Social Security	2810	3,871
Pension		675
Redundancy		0
	18,310	27,895

No employee received emoluments of more than £60,000

The total aggregate employment benefits received by key management personal were £18,310 (2019: £27,895)

The average number (head count) of staff	2020	2019
during the period was as follows:	1	2

#### **7. Trustee remuneration and related transactions**

No trustees were remunerated or were reimbursed for expenses during period (2019: Nil)

Aggregate donations from trustees during the period was £Nil (2019: £26,760)

#### **8. Taxation**

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

<b>9. Tangible Fixed Assets</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Furniture and Equipment	0	0
Depreciated	0	0

<b>10. Debtors</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Gift Aid Reclaim	4,912	5,155
Prepayments	1,153	1,158
	6,065	6,313

<b>12. Creditors: amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade Creditors	41	373
Tax and NI Costs	92	92
Accruals	2,723	2,723
	2,856	3,188

#### **14. Company Limited by Guarantee**

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £5 each. The trustees as a body control the charity.