



Sanitation First Limited

Annual Report and accounts for the period ending November 30th, 2020

Sanitation First 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 November 30th, 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

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

Revenue summary

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.

Achievements and performance

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.

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

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

Key Management Personnel

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

Reference and administrative details

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
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		Unrestricted	Restricted	Total 2020	Total 2019
	Note	£	£	£	£
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.

	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.

2. Donations and Legacies

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
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

3. Expenditure on Charitable Activities

	Grants	Direct	Support	Total 2020	Total 2019
	£	£	£	£	£
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:

	2020	2019
	£	£
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

4. Raising Funds

	Unrestricted	Restricted	Total 2020	Total 2019
	£		£	£
Staff Costs			18,311	27,895
Marketing and Promotion			105	
Event Costs			0	51,170
			18,416	79,065

5. Net Income

	2020	2019
	£	£
This is stated after charging:		
Accountants	100	100
Depreciation		

6. Staff Costs and Numbers

	2020	2019
	£	£
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)

	2020	2019
The average number (head count) of staff 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.

9. Tangible Fixed Assets	2020	2019
	£	£
Furniture and Equipment	0	0
Depreciated	0	0

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

12. Creditors: amounts falling due within one year	2020	2019
	£	£
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.