

Water Survival Box Ltd

Charity No. 1116432

Company No. 05903142

Trustees' Report and Unaudited Accounts

30 November 2024

	Pages
Trustees' Annual Report	2 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Statement of Cash flows	11
Notes to the Accounts	12 to 17
Detailed Statement of Financial Activities	18 to 19

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 November 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 05903142

Charity No. 1116432

Principal Office

Broadway House

Third Avenue

Westfield Industrial Estate

Midsomer Norton, Radstock

BA3 4XD

Registered Office

Broadway House

Third Avenue

Westfield Industrial Estate

Midsomer Norton

BA3 4XD

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

K. Biggs

J. Coles (Resigned 7 July 2024)

D. Cretney

R. Lithgo (Resigned 14 July 2024)

J. Lunt

D. Nash

J. Partridge

H. Pike

A. Quinn

C. Robinson

G. Robinson

A. Smith

R.M.L. Thain

Company Secretary

K. Biggs (Resigned 3 December 2024)

Accountants

The Waldron Partnership Ltd

30 Circus Mews

Bath

BA1 2PW

OBJECTIVES AND ACTIVITIES

Our charity's purposes, as set out in the objects contained in the company's Memorandum of Association, are to provide for:

- the relief and assistance of people in any part of the world who are the victims of man-made or natural disaster, trouble, or catastrophe in particular by the supply of clean water and other essential supplies.
- the provision of long term and sustainable solutions for safe water wherever it is needed

Our aims are to provide as many Water Survival Boxes as possible to communities affected by disasters both natural and man-made. The primary purpose of the Water Survival Box is to provide a means of purifying water for the benefit of families that survive natural or man-made disasters.

Clean water is essential to protect against water-borne disease. In most natural disasters, homes have been destroyed and all possessions lost. This is why the box also contains a range of essential survival items including cooking pots, bowls/plates, mugs, and utensils; health and hygiene items; basic shelter and simple tools; etc.

We continue to apply the following principles in relation to requests for aid:

- 4.1. Is there a credible on-site assessment of need (usually this is via a recognised aid agency)?
- 4.2. Is the WSB (water-purification kit and essential survival items) appropriate to the particular disaster situation?
- 4.3. Can the local organisation ensure swift transit through customs?
- 4.4. Will the local organisation and/or its local aid partner (e.g. Red Cross) ensure distribution to those most in need?
- 4.5. Will the local organisation agree to provide an account of distribution and photographic evidence by way of feedback to Water Survival Box Ltd?

As well as continuing to respond to natural disasters in other parts of the world, since December 2023 we have been in the forefront of Rotary aid to families whose homes have been destroyed or who lack access to safe drinking water and other essential items as a result of the on-going conflict in Ukraine and Syria. This aid will continue as long as a need is identified.

ACHIEVEMENTS AND PERFORMANCE

We continued to improve the Water Survival Box UK website, updating "Storyline" in a timely manner, a facility which enables visitors to the website to monitor in real-time boxes in transit to their destination.

Working with partners experienced in working in conflict zones, enabling us to successfully deliver aid to people in dire need of clean water and the content of our boxes.

Overall, there were 7 distributions during the financial year with a total of 1400 WSB's distributed. In addition to the WSB 's there was an additional boxes containing 180 individual water filters consignments Shown as follows:

December 2023 - War in Ukraine 200 WSBs Ukraine 10 Rotary Club of Ukraine Unity (Borys Bodnar)

December 2023 / January 2024 - Floods 200 WSBs Somalia Requested by IMC who would distribute

April 2024 - Earthquake 200 WSBs Syria With Aquabox – distribution by HIHFAD

May 2024 - Earthquake 200 WSBs Morocco High Atlas Foundation

September 2024 -War in Ukraine 180 filters Ukraine 11 Rotary Club of Ukraine Unity (Borys Bodnar)

October 2024 - Extensive Flooding 300 WSBs Nepal Disaster Aid Nepal Rotary Club of Dhulikhel

October 2024 - Bombing – Israel v Hezbollah 300 WSBs Lebanon Association D A Rotary Club of Zgharta-Lebanon

Despite the upheaval of moving our operation hub to a new location, 7 distributions in this financial year were distributed in the name of Water Survival Box. A significant achievement for a small charity in a year where prices are rising for goods and services across the world, severely affecting costs and transportation of aid.

Working out of our room in Broadway House on the Westfield Industrial Estate during another year affected by the consequences of the occupation of Ukraine by the Russian army we were able to send an additional 200 WSB boxes plus 180 individual water filters into the country. Alternative means of delivering aid did present themselves and we were able, by working with partners, to ship freight through Poland and the Slovak Republic to Ukraine. Once again the complications connected with the transportation of boxes across Europe by road and then into a war zone brought challenges to the charity. In addition to Ukraine other countries receiving aid from WSB were Somalia, Syria, Morocco, Nepal and Lebanon. We did try in this financial year to send WSB aid to the people suffering from the effects of war in Palestine but due to the blockades restricting the transportation of goods into the area we were unable to do so.

FINANCIAL REVIEW

Principal Funding Sources

It continues to be the case that 90% of the charity's income is derived from Rotary clubs and Rotarians to whom we are truly grateful. We have been attempting for a number of years to extend our reach to Rotary clubs in other parts of the world and will continue to do so, thereby giving ready access to funds.

Fund-raising has continued to be largely based on a general appeal to Rotary Clubs with occasional public appeals following highly publicised disasters in the news media. Public donors also responded to appeals for funding support and results depend as always on the amount of media coverage. During this financial year we have started looking at introducing a new source of income and support by developing a WSB Corporate Benefactor Programme. This is still in the early stages of development and the name of the programme may well be changed.

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are required in the short term so there are few funds for long-term investment. Having considered the options available, surplus funds are held in an easy access account at CAF bank and a 35-Day notice account at Redwood Bank.

Reserves Policy

This is a cash-based charity where donations are almost exclusively turned into boxes to be sent overseas. Our reserve policy ensures that we have sufficient cash to cover 12 months' rental of our premises. In addition we ensure reserve cover sufficient to deal with both the packed boxes in stock and a contingency for future boxes in the event of disasters that require urgent assistance. The amount of reserves fluctuate significantly through any year, dependent upon donations received and the number of boxes delivered.

PLANS FOR FUTURE PERIODS

Product Development

During the year, we continue to evaluate the products in the box and a review of all products presently in the box takes place annually. We will base this review on feedback received from the field and our partners delivering our boxes. This will include a review of the water-purification kit used currently.

Partnerships and 'Exporting the Concept'

The continuing relationship with Rotarians in District 1980 Switzerland since 2016 has proved extremely beneficial to the organisation. A Swiss based Charity called Water Survival Box Switzerland [WSB CH] now operates in Switzerland. WSB CH has been very supportive and has provided up to 50% of the cost of consignments. We look forward to a long and fruitful relationship with these generous Rotarians.

The relationship with Water Survival Box Denmark (WSB-DK) established in 2019 continues. We look forward to develop this relationship in 2025.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 8 August 2006 and registered as a charity on 10 August 2006. The company was established under a Memorandum of Association, which sets out the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Trustee Board

The directors of the company are also charity trustees for the purposes of charity law and, under the company's Articles, are members of the Trustee Board. Under the requirements of the Memorandum and Articles of Association, the members of the Trustee Board are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. All members of the Trustee Board give their time voluntarily and receive no benefits from the charity.

The Board of Trustees now consists of 10 members:,, Dorothy Cretney,, Douglas Nash, Hugo Pike, Tony Quinn, Colin Robinson, Graham Robinson, Alan Smith, Jim Lund Jacqueline Partridge and Rob Thain.

Three Trustees retired during this period, they were Ken Biggs, Jeremy Coles and Ray Lithgo. Our thanks go to these three Trustees for the many years of service they have given to the WSB charity.

Risk Management

The trustee board reviews the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

External risks consist largely of funding and are reviewed at every board meeting.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the depot.

All of the trustees are present or retired Rotarians, meet monthly (meeting by Zoom video conferencing) and are responsible for the strategic direction and policy of the charity. At present the board has ten members from a variety of professional backgrounds relevant to the work of the charity. They all give their own time to work in the charity, be it packing boxes, attending meetings or events to promote the charity.

During this financial year we formalised the process of developing a Succession Plan. Our aim is to future proof the inevitable change of key Trustees in their role within the organisation due to age and health issues.

My fellow trustees provide all the managerial and operational activity voluntarily with significant help from other members of the Rotary Club of Chelwood Bridge, members of other local Rotary and Inner Wheel Clubs as well as other local groups and school children. Our particular thanks go to our colleagues in Water Survival Box Switzerland who have given generous support during the year. I am pleased to place on record my thanks (and those of the ultimate recipients of the Rotary Water-Survival Box).

Responsibilities of the Trustee Board

Company law requires the Trustee Board to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date, and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustee Board should:

- follow best practice.
- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent; and prepare the financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

The Trustee Board is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. The Trustee Board is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Trustee Board

Members of the trustee board, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 3.

In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company, we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

The Waldron Partnership Limited was re-appointed as the charitable company's independent examiners for the year and have expressed their willingness to continue in that capacity.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

D. Nash
Trustee
28 February 2025

Independent Examiner's Report to the trustees of Water Survival Box Ltd

I report to the charity trustees on my examination of the financial statements of Water Survival Box Ltd for the year ended 30 November 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Marco Andrew Martin FCCA CTA
The Waldron Partnership Ltd
30 Circus Mews
Bath

BA1 2PW
28 February 2025

Water Survival Box Ltd
Statement of Financial Activities
for the year ended 30 November 2024

		Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes			
Income and endowments from:				
Donations and legacies	4	163,071	163,071	428,244
Investments	5	2,814	2,814	1,945
Total		165,885	165,885	430,189
Expenditure on:				
Raising funds	6	3,964	3,964	3,231
Charitable activities	7	297,513	297,513	282,102
Other	8	11,211	11,211	11,112
Total		312,688	312,688	296,445
Net gains on investments		-	-	-
Net (expenditure)/income	9	(146,803)	(146,803)	133,744
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(146,803)	(146,803)	133,744
Other gains and losses				
Net movement in funds		(146,803)	(146,803)	133,744
Reconciliation of funds:				
Total funds brought forward		273,157	273,157	139,413
Total funds carried forward		126,354	126,354	273,157

Water Survival Box Ltd

Balance Sheet

at 30 November 2024

Company No. 05903142	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	11	-	1
		-	1
Current assets			
Stocks	12	60,588	151,674
Debtors	13	2,887	11,753
Cash at bank and in hand		63,579	110,429
		127,054	273,856
Creditors: Amount falling due within one year	14	(700)	(700)
Net current assets		126,354	273,156
Total assets less current liabilities		126,354	273,157
Net assets excluding pension asset or liability		126,354	273,157
Total net assets		126,354	273,157
The funds of the charity			
Restricted funds	15		
Unrestricted funds	15		
General funds		126,354	273,157
		126,354	273,157
Reserves	15		
Total funds		126,354	273,157

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 November 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 28 February 2025

And signed on its behalf by:

D. Nash

Trustee

28 February 2025

Water Survival Box Ltd
Statement of Cash flows
for the year ended 30 November 2024

	2024 £	2023 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(146,803)	133,744
Adjustments for:		
Depreciation of property, plant and equipment	1	-
Dividends, interest and rents from investments	(2,814)	(1,945)
Decrease/(Increase) in stocks	91,086	(66,882)
Decrease/(Increase) in trade and other receivables	8,866	(1,702)
Decrease in trade and other payables	-	(13,807)
Net cash (used in)/provided by operating activities	<u>(49,664)</u>	<u>49,408</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	2,814	1,945
Net cash from investing activities	<u>2,814</u>	<u>1,945</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(46,850)	51,353
Cash and cash equivalents at the beginning of the year	110,429	59,070
Cash and cash equivalents at the end of the year	<u>63,579</u>	<u>110,423</u>
Components of cash and cash equivalents		
Cash and bank balances	63,579	110,429
	<u>63,579</u>	<u>110,429</u>

for the year ended 30 November 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Fixtures, fittings, tools & equipment	25% reducing balance
---------------------------------------	----------------------

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

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

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	428,244	428,244
Investments	1,945	1,945
Total	<u>430,189</u>	<u>430,189</u>
Expenditure on:		
Raising funds	3,231	3,231
Charitable activities	282,102	282,102
Other	11,112	11,112
Total	<u>296,445</u>	<u>296,445</u>
Net income	<u>133,744</u>	<u>133,744</u>
Net income before other gains/(losses)	133,744	133,744
Other gains and losses:		
Net movement in funds	<u>133,744</u>	<u>133,744</u>
Reconciliation of funds:		
Total funds brought forward	139,413	139,413
Total funds carried forward	<u><u>273,157</u></u>	<u><u>273,157</u></u>

4 Income from donations and legacies

	Unrestricted	Total 2024	Total 2023
	£	£	£
Grants and donations	163,071	163,071	428,244
	<u>163,071</u>	<u>163,071</u>	<u>428,244</u>

5 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Bank interest received	2,814	2,814	1,945
	<u>2,814</u>	<u>2,814</u>	<u>1,945</u>

6 Expenditure on raising funds

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Costs of generating voluntary income</i>			
Printing, postage and stationary	920	920	483
Promotional costs	41	41	474
Travel and subsistence	3,003	3,003	2,274
	<u>3,964</u>	<u>3,964</u>	<u>3,231</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>			
Carriage	10,300	10,300	5,455
Relief equipment and materials	286,363	286,363	275,874
<i>Governance costs</i>			
Accountancy fees	850	850	773
	<u>297,513</u>	<u>297,513</u>	<u>282,102</u>

8 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Premises costs	9,240	9,240	9,240
Depreciation	1	1	-
General administrative costs	1,970	1,970	1,872
	<u>11,211</u>	<u>11,211</u>	<u>11,112</u>

9 Net (expenditure)/income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1	-

10 Staff costs

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

11 Tangible fixed assets

	Fixtures, fittings, tools & equipment £	Total £
Cost or revaluation		
At 1 December 2023	149	149
At 30 November 2024	<u>149</u>	<u>149</u>
Depreciation and impairment		
At 1 December 2023	148	148
Depreciation charge for the year	1	1
At 30 November 2024	<u>149</u>	<u>149</u>
Net book values		
At 30 November 2024	-	-
At 30 November 2023	<u>1</u>	<u>1</u>

12 Stocks

	2024	2023
	£	£
Raw materials and consumables	60,588	151,674
	<u>60,588</u>	<u>151,674</u>
Carrying value analysed by activities	2024	2023
	£	£
Stock materials	60,588	151,674
	<u>60,588</u>	<u>151,674</u>

13 Debtors

	2024	2023
	£	£
VAT recoverable	2,887	11,753
	<u>2,887</u>	<u>11,753</u>

14 Creditors:
amounts falling due within one year

	2024	2023
	£	£
Accruals	700	700
	<u>700</u>	<u>700</u>

15 Movement in funds

	At 1 December 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 30 November 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	273,157	165,885	(312,688)	126,354
	<u>273,157</u>	<u>165,885</u>	<u>(312,688)</u>	<u>126,354</u>

16 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	126,354	126,354
	<u>126,354</u>	<u>126,354</u>

17 Reconciliation of net debt

	At 1 December 2023 £	Cash flows £	At 30 November 2024 £
Cash and cash equivalents	110,429	(46,850)	63,579
	<u>110,429</u>	<u>(46,850)</u>	<u>63,579</u>
Net debt	<u>110,429</u>	<u>(46,850)</u>	<u>63,579</u>

Water Survival Box Ltd
Detailed Statement of Financial Activities
for the year ended 30 November 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies			
Grants and donations	163,071	163,071	428,244
	<u>163,071</u>	<u>163,071</u>	<u>428,244</u>
Investments			
Bank interest received	2,814	2,814	1,945
	<u>2,814</u>	<u>2,814</u>	<u>1,945</u>
Total income and endowments	165,885	165,885	430,189
Expenditure on:			
Costs of generating donations and legacies			
Printing, postage and stationary	920	920	483
Promotional costs	41	41	474
Travel and subsistence	3,003	3,003	2,274
	<u>3,964</u>	<u>3,964</u>	<u>3,231</u>
Total of expenditure on raising funds	3,964	3,964	3,231
Charitable activities			
Carriage	10,300	10,300	5,455
Relief equipment and materials	286,363	286,363	275,874
	<u>296,663</u>	<u>296,663</u>	<u>281,329</u>
Governance costs			
Accountancy fees	850	850	773
	<u>850</u>	<u>850</u>	<u>773</u>
Total of expenditure on charitable activities	297,513	297,513	282,102
Premises costs			
Rent	9,240	9,240	9,240
	<u>9,240</u>	<u>9,240</u>	<u>9,240</u>
General administrative costs including depreciation			
Depreciation	1	1	-
Bank charges	60	60	77
General insurances	1,910	1,910	1,795
	<u>1,971</u>	<u>1,971</u>	<u>1,872</u>
Total of expenditure of other costs	11,211	11,211	11,112
Total expenditure	312,688	312,688	296,445
Net gains on investments	-	-	-

Water Survival Box Ltd
Detailed Statement of Financial Activities

Net (expenditure)/income	(146,803)	(146,803)	133,744
Net (expenditure)/income before other gains/(losses)	(146,803)	(146,803)	133,744
Other Gains	-	-	-
Net movement in funds	(146,803)	(146,803)	133,744
Reconciliation of funds:			
Total funds brought forward	273,157	273,157	139,413
Total funds carried forward	126,354	126,354	273,157