

FRANK WATER PROJECTS

England & Wales · Charity number 1121273

Details

Other names	Frank Water Charity
Status	Registered
Legal form	Charitable company
Company number	05580994
Registered	2007-10-18
Register	View on the Charity Commission register

Contact

Address	The Create Centre B Bond Warehouse Smeaton Road Bristol BS1 6XN
Phone	01173294846
Email	hello@frankwater.com
Website	www.frankwater.com

Activities

Objects: TO ENHANCE INTERNATIONAL PUBLIC HEALTH BY THE PROVISION OF CLEAN WATER, INCLUDING SUPPORTING CLEAN WATER PROJECTS THROUGHOUT THE WORLD.

Activities: Frank Water funds provision of safe drinking water within inclusive WASH programmes, helping close the loop that is critical to health and wellbeing. Implementation takes different forms and uses only appropriate technology. Frank Water concentrates on areas and populations where its work can have maximum impact, beneficiaries include marginalised tribal populations and isolated rural communities.

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** The Advancement Of Health Or Saving Of Lives, Overseas Aid/famine Relief, Economic/community Development/employment
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL AND OVERSEAS (WORLDWIDE).
- India
- Kenya
- Nepal
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£414,534	£507,523	-	-
2024-09-30	£461,562	£620,418	-	-
2023-09-30	£594,795	£499,197	£303,370	7
2022-09-30	£522,003	£397,432	£207,772	8
2021-09-30	£343,343	£312,961	-	-
2020-09-30	£424,881	£513,528	-	-

Trustees

Name	Role	Appointed
DOCTOR ANOO JAIN DM MRCPCH	Chair	2018-05-10
Oliver Jones		2020-01-24
Paula Morcillo De Amuedo		2024-05-09
Richard Higgs		2023-05-26
Shawn Smith		2021-08-23
Stephanie Ying Hurry		2024-12-02

Accounts



Frank Water Projects

Report and unaudited financial statements

30 September 2024

Charity no: 1121273

Company no: 05580994

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1. Trustees' annual report

Frank Water has continued to deliver significant impact in the last year. We've worked to alleviate global water poverty, enhance health and protect the natural environment through our work both locally and overseas.

Our comprehensive, community led work at the watershed level has enabled the use of integrated water resources management and guided careful location of nature based solutions. Subsequently, Frank Water has rejuvenated natural springs and groundwater reserves, ensuring access to sustainable safe drinking water, as well as enabling better sanitation and hygiene, for communities at the forefront of the water and climate crisis.

The approaches and tools that we've continued to develop, enable communities to better understand water and work with their watershed and its natural landscape to improve water availability and quality, empowering them to lead their own development.

Our education, awareness and behaviour change work has reached more people within the UK this year, as well as globally through development of online education resources.

We have provided a water-secure future for over 32,830 people in India and Nepal through our substantive work in the last twelve months alone, whilst 153,000 children have been engaged globally through our online education resources, inspiring them to protect and conserve fresh water locally and through their consumer behaviours, globally.

In parallel, here in the UK we've received ongoing and new funding across all fundraising channels, further diversifying our income, and have built new and long-term partnerships to support our future growth.

(a) Reference and administrative details

Registered Name	Frank Water Projects (known as Frank Water or Frank Water Charity)
Charity number	1121273
Company number	05580994
Registered office and operational address	The Create Centre Smeaton Road Bristol BS1 6XN
Trustees/Company directors	Anoo Jain, Chair Oliver Jones Shawn Smith Richard Higgs Paula Morcillo De Amuedo (appointed May 2024) Stephanie Hurry (appointed 2 December 2024)
Principal staff	Katie Alcott MBE Chief Executive Officer (until 31 March 2025) Associate Director (appointed 1 April 2025) Tim Willett Chief Executive Officer (appointed 1 April 2025) Jonathan Shepherd Head of Programmes & Funding Claire Williams Head of Operations & Finance
Bankers	Triodos Bank Deanery Road Bristol BS1 5AS
Independent examiner	Matthew Bracher BSc FCA Gravita Chartered Accountants Bath House 6-8 Bath Street Bristol BS1 6HL

(b) Objectives and activities

Our vision is of a future where everyone, everywhere, has access to resilient water resources for generations to come.

Our mission is to alleviate global water poverty, enhance health, and protect the natural environment. We do this by improving the way that people understand and use water, with a focus on those most in need.

Frank Water is committed to improving the health and wellbeing of both our planet and some of the hardest-to-reach people within some of the world's most marginalised communities *living at the forefront of the climate and water crisis. Building community resilience, and supporting adaptation to the changing climate, we work to ensure equitable and sustainably managed access to water, as well as leveraging holistic water, sanitation and hygiene education (WASH) programmes.*

Frank Water's programmes provide technical and financial support and also invest in developing and implementing water resources management approaches and tools for use and adoption at community, business, watershed, and policy levels.

Frank Water believes in a systems approach which recognises that barriers and solutions to WASH service access involve multiple actors and requires interventions across a number of key areas. These areas include policy & legislation, institutional structures, regulation and accountability, finance, planning, monitoring and learning, and infrastructure development.

Our in-country partners are embedded in the communities they support. This enables us to be led by their needs and share skills and knowledge with existing change-makers within each community. Also, these partners help us better understand the complex stories of marginalisation behind water poverty and insecurity, and they enable us to design and deliver strategies that are scalable and adaptable to different scenarios.

Working with local partner NGOs and international research partners, we develop emergent, adaptive, open-source models and approaches that we advocate to larger agencies and governments, dramatically amplifying our impact.

We are equally committed to delivering awareness, education and behaviour change impacts at home and in the global north. We do this through education programmes for schools as well as awareness campaigns and behaviour change activities through the activity of our social enterprise (CIC).

The Trustees have considered the Charity Commission's guidance on public benefit when reviewing its aims and objectives, and when planning its future activities.

In line with guidance from the Charity Commission, the Trustees are satisfied that Frank Water

continues to have a significant charitable purpose, and delivers very tangible public benefit as listed below:

- In 2023-24, through our overseas 'systems strengthening' work, we continued to support the implementation of water security programmes across the Indian states of Madhya Pradesh, Uttarakhand and Maharashtra, and the Namobuddha municipality in Nepal. We reached a further 32,830 people across 42 communities, as well as continuing our work across many communities that we've supported over recent years, especially in Madhya Pradesh. This means that since 2005 our overseas systems strengthening work has impacted over 546,059 people across 789 communities.
- Our work leveraged over £43,136 in funding from local governments in India for vital WASH infrastructure. This included toilets and a range of nature-based solutions from ponds, to small dams and the planting of native grasses and trees. A significant amount also covered the daily wage for villagers to dig recharge trenches in their own landscapes, building an essential understanding of their own ecosystem. This range of solutions transforms water availability in the micro watersheds, enabling both nature and people to thrive.
- We continued to develop the WASH Basins Toolkit and WASH Connect App (WASH Tapp) based on feedback from our pilot project partners in Africa and usage across partners in India and Nepal. Continued scaling of the usage is planned in 2024-25.
- We took the stage at leading global conferences, including (Water, Engineering and Development Centre) at Loughborough University, World Water Tech, SIWI (Stockholm International Water Institute), and IRC (International Water and Sanitation Centre) WASH. We showcased our innovative tools and approaches designed to drive systemic change, inspiring agencies, businesses and governments to break the cycle of water poverty affecting millions worldwide.
- We are concluding the second year of our Beyond the Boundary project (collective water stewardship) in India. The final recommendations report has been compiled, summarising the findings from the delineation of a watershed that includes Sriperumbudur town and a large industrial cluster in the same watershed, on the edge of Chennai. A study on water allocations in the watershed was done to understand the current demands, available supply and gaps that future growth in urbanisation will place on available water resources in the watershed. The recommendations report also used findings from institutions and governance analysis that was conducted separately as a part of BtB project implementation in Sriperumbudur. The studies in this watershed used the WATSCAN application of CII-TWI, earth observation (EO) data and a survey involving 300 respondents comprising 200 households and 100 farmers. The BtB2 project concluded by creating a series of decision indicators to support better and fairer decision-making for water resource allocations, and produced a comprehensive stakeholder map of water resources management institutions as appropriate for the identified watershed. For instance, recommendations were linked

to survey findings and the respective stakeholder group from whom the observation was reported, as indicated below¹:

4. Irrigation Sources and Method: According to the respondents, approximately 91% use surface water for irrigation, while 8.5% rely on groundwater, and 0.5% use a combination of both sources. The dominant irrigation method is surface flow (98%)

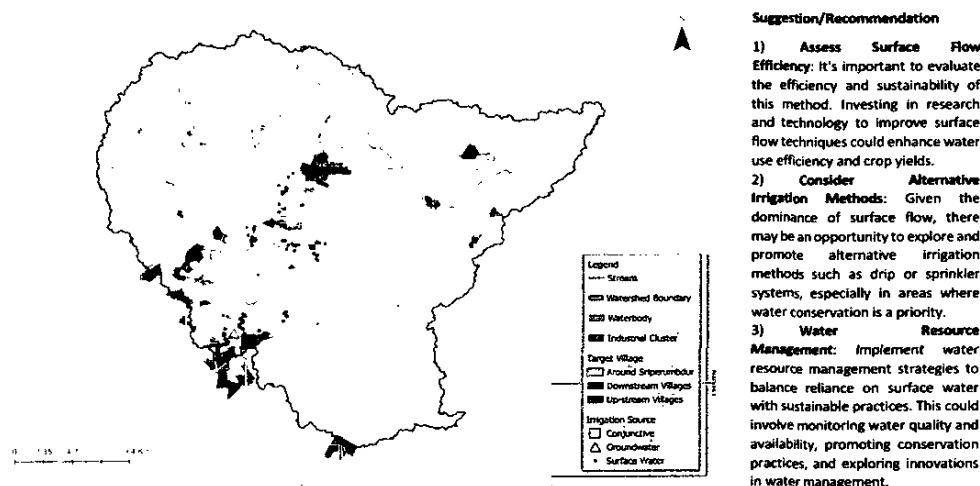


Figure 29 Irrigation sources across surveyed villages

- Working with our digital education partner Earth Cubs, we developed free online resources that will deliver engaging education around the UN's Sustainable Development Goal 6, to primary school children around the world. Having launched on World Water Day in March 2024, by September it had already been taught by 1,963 teachers, reaching an estimated 58,890 school children. The videos had been viewed over 94,000 times, so we estimate a total of 153,000 children have been reached globally. Inspiring them to protect and conserve fresh water locally and through their consumer behaviours, globally.
- Through Frank Water CIC, we worked hard to change drinking habits here in the UK, through our products and services, including serving a whopping 24,858 litres of water at 6 festivals over the summer, saving the equivalent of 49,716 x 500ml single-use plastic bottles from landfill and 4.12 tonnes of carbon. It engaged a team of 63 volunteers, who spread the word about our global water challenges and Frank Water's solutions, leveraging over 1,000 sign ups to our enews.

¹ See Final Report: Feasibility Study for Conducting Watershed Evaluation - Sriperumbudur, October 2024.
URL: <https://www.frankwater.com/app/uploads/2024/12/Feasibility-Study-Report-CII-TWI-Oct-2024.pdf>

(c) Achievements and performance

This financial year, the Programmes team made significant strides in implementing Frank Water's ambitious 2023–2026 strategy. Building on new areas of work developed in recent years, the strategy lays a bold foundation for the future of our programmes and defines three key areas of strategic focus:

- **Systems Strengthening** - Collaborating with NGOs across South Asia and East Africa to transform WASH systems, spanning infrastructure, policy, institutions and knowledge-sharing. The ultimate goal is to ensure improved access to WASH for those who need it most.
- **WASH Tapp** (Toolkit and App) - Furthering the learning and development work in India, Nepal and Kenya on water security planning (the toolkit) and usage of mobile data collection and analysis (the app).
- **Collective Water Stewardship** - Using hydrological and social modelling, and water security planning to improve stakeholder engagement (with corporates as key policy influencers) in collective water stewardship in India and beyond, to ensure access to WASH for all.

(i) Systems strengthening

Uttarakhand

Reviving Himalayan Springs: Building Climate Resilience

In 2024, Frank Water expanded its work to revive mountain springs in Uttarakhand, adding Rudraprayag district to ongoing efforts in Almora. These springs, the sole water source for many Himalayan communities, are drying up due to climate change. With weather patterns shifting drastically, local communities, guided by Frank Water's methodologies, have been digging trenches and planting native grasses and trees to restore spring water supplies.

Over the past year, we've reached 3,300 people across nine villages in Rudraprayag, rejuvenating 10 springs through engineering, vegetation, and social measures based on hydrogeological studies. This work has not only strengthened mountain communities' climate resilience but also improved water flow downstream, benefitting an additional 11,070 people in the valleys below.

Our work to revive mountain springs for Himalayan communities has continued in the Almora district of Uttarakhand and we also worked in a new district called Rudraprayag for the fresh project cycle from January 2024.

Frank Water's project team has been working to rejuvenate mountain springs (the only source of water for many communities) that are drying up, largely because of climate change. Communities are acutely aware that the weather patterns are changing drastically and are

digging trenches and planting native grasses and trees using Frank Water's methodologies to restore water supplies to the springs.

We have been working with 3,300 people in nine villages of Rudraprayag over the last year, and have rejuvenated 10 springs through engineering, vegetative and social measures based on hydrogeological studies to build the resilience of mountain communities to climate change. Our measures have resulted in improved flow of water downstream which benefitted a further 11,070 people living in the valleys.

Towards Water Security: In the valleys of Pasta and Kyunja, communities in Rudraprayag district have completed spring recharge work, digging 3,500 trenches and pits to trap rainwater to help recharge groundwater. This effort has generated a water supply nine times greater than the minimum demand set by the Government of India, benefitting 11,100 people. These actions are a vital step toward ensuring water security for marginalised rural communities that lack water-related infrastructure and investment often overlooked by traditional government schemes.

Measuring Impact: In Rudraprayag and Almora districts, spring discharge is being monitored to assess the impact of recharge measures. Results following the recharge intervention in June 2024 show a remarkable increase: Shivalay Spring in Badet village rose from under 1 LPM (Litre Per Minute) to 9 LPM, while average spring discharge across the region grew from 2.2 LPM in May to 13.5 LPM by September. These improvements will ensure long-term water sustainability for local communities.

Sustained Livelihoods: In Rudraprayag, we're working with the state government to create livelihood opportunities for women who contributed to spring recharge efforts. By exploring options like vegetable cultivation, food processing, and poultry farming, this initiative aims to boost household incomes while enabling women to support and sustain local water committees.

Women-Led Water Committees Driving Change: We're strengthening the impact of our women-led water committees through follow-up meetings on spring performance and future livelihood opportunities. Our team has submitted convergence plans to the government for initiatives like poultry farming, tree plantation in Pasta and Naini villages, and the construction of water storage tanks.

Scaling Up Success: Expanding Spring Rejuvenation to Himachal Pradesh: Building on the proven success of our spring rejuvenation programme in Uttarakhand, we are scaling up to the neighboring Himalayan state of Himachal Pradesh. Inspired by the positive impact on communities, our team is conducting scoping studies in Sirmour and Solan districts, where springs are the lifeline for domestic and agricultural water needs. This expansion marks an exciting step toward securing water resources for even more mountain communities.

Madhya Pradesh, India

Transforming Lives in Madhya Pradesh: A Decade of Impact: Over 5,000 people across 10 villages in Dhar district, Madhya Pradesh, now have access to sustainable, safe drinking

water, sanitation, and hygiene—transforming lives in communities once plagued by extreme poverty and water scarcity.

Empowering Communities Through Convergence Success: Our awareness work empowered communities to submit 52 government convergence proposals for groundwater recharge measures, including stop dams, wells, trenches, and tube wells. Already, several have been approved under the MGNREGA scheme, raising an impressive 47 Lakh Rupees. This success highlights the communities' growing ability to secure their right to clean water and sanitation.

Women Leading the Way in WASH: With women's Self-Help Groups (SHGs) managing water supply under the Indian government's safe drinking water scheme - Jal Jeevan Mission, our work aligns closely with these efforts. Women-led water committees are thriving, and 350 women recently received training in personal hygiene, menstrual health, and sanitation—placing women at the forefront of water resource management.

A Sustainable Future for Dhar: By the end of October 2024, every person in our project villages now has access to fluoride-safe drinking water. After a decade of impactful work in 55 villages, we are proud to see these communities achieve self-sufficiency, passing WASH knowledge to future generations and neighboring villages.

As we prepare to conclude our work in Madhya Pradesh by mid-2025, we are actively facilitating the handover to local panchayats and water committees, with government departments playing a key advisory role. To ensure the sustainability of our work, we are developing educational materials (IEC) and contributing insights to Jal Jeevan Samvad and the India Water Portal.

Our journey in Madhya Pradesh stands as a testament to what can be achieved when communities are empowered to manage and safeguard their water resources for generations to come.

Maharashtra, India

Launched in July 2024, our new project in drought-prone Maharashtra has already impacted 22,530 people across seven villages, primarily from scheduled castes and tribes. Inspired by this success, villagers from the neighbouring Sirsao district have requested to join the initiative. Our team is currently conducting water quality tests, uncovering dangerously high salinity levels even in shallow aquifers, underscoring the urgent need for action.

Health Risks from Poor Water Quality: After surveying 1,400 households and collecting water and soil samples in Dharashiv and Kolhapur for lab testing, our team is now gathering data from public sector actors to assess the health risks of poor quality and fluoride-contaminated water. Alarming statistics from Nargis Cancer Memorial Hospital reveal that 60% of patients are from regions where Frank Water operates. Poor water quality not only increases vulnerability to fluorosis and other water borne diseases but also increases their risk of terminal illness like cancer by degrading their overall health and well-being.

Partnering with Public Health Experts to Address Water Quality Impacts: Numerous research studies across India collectively highlight the critical link between water pollution and cancer

incidence, emphasising the need for improved water quality management to protect public health (reference reports linked - [Ground/drinking water and Cancer](#), [Chemical Quality of Groundwater and Cancer](#), [Pollution of the Ganges](#)).

Collaborating with Nargis Dutt Cancer Memorial Hospital in Barshi, Dharashiv, one of the only rural cancer care centres in India, to measure the health impacts of poor water quality. Since 2008, the hospital has tracked lifestyle changes in 250,000 people. Currently, a survey of 3,000 households in the Dhoki region is mapping groundwater points and water quality issues. Initial findings reveal that nearly 50 residents are suffering from cancer, highlighting the urgent need for intervention.

To tackle these issues, we:

- Supported communities to sustainably manage limited water resources and monitor contamination, raising awareness of the polluting impact of water-intensive sugarcane farming.
- Together, we developed water security plans that improve access to clean, safe water. By sharing our expertise to secure local government funding, we ensured the implementation of vital water security measures—providing guidance and support every step of the way.
- Established Water User Groups to ensure sustainable operation and maintenance of water systems.
- Held district-level workshops and trained local officials in participatory groundwater management, strengthening Maharashtra's WASH services.

This year, our work also focused on the far-reaching effects of poor water quality on food and financial security. Contaminated water often leads to a reliance on chemical fertilizers because when water quality is poor due to nutrient depletion, it can no longer adequately support crop growth forcing farmers to rely on chemical fertilizers. Sugar cane being a water hungry crop is depleting the already scarce water resource forcing farmers to use less water and rely on chemical fertilisers for sugarcane farming. This is degrading soil health and increasing dependency on costly food markets. By addressing these interconnected challenges, we're helping communities build resilience, access clean water, and secure a more sustainable future.

Spring Revival in Nepal's Hindu Kush Himalaya Region

A new project in Nepal's Hindu Kush Himalaya region aims to transform lives by directly impacting 1,500 residents and indirectly benefiting 16,777 more who depend on water flowing from four rejuvenated springs.

This initiative, led by our partner and in collaboration with Namobuddha municipality officials and community resource persons (CRPs), began with an extensive inventory of the municipality's water sources. Mapping 480 water sources across 11 wards—including 450 springs and 30 ponds—the survey revealed that 20% of these vital resources had dried up, leaving an average of 28 households reliant on each spring.

Critical springshed management interventions are advancing in Namobuddha, targeting the revival of two additional common springs essential for drinking water and irrigation. These *springs are closely monitored, and the results will inform future scaling efforts*. A recent scoping mission, organised in collaboration with local communities, identified two critical springs that require restoration to secure long-term water availability.

Training is a cornerstone of this initiative - two CRPs from Namobuddha have been trained in springshed management and equipped with the WASH Connect App. They have completed hands-on exercises to ensure proficiency in field data collection. These CRPs now clearly understand the six-step methodology for spring revival, making them key drivers of sustainable water resource management in mountain communities. Feedback loops are in place to refine the process further and improve outcomes.

(ii) WASH Tapp

After the successful pilot/trail project in 2022/23 in Kenya with health and WASH NGO Amref, we intend to continue our WASH Tapp project in Kenya and beyond through connections forged this year by joining the Rural Water Supply Network (RWSN). We are once again collaborating with ARUP and early in the next financial year, will be updating the toolkit training materials using an interactive platform with videos, for self-learning.

Additionally, we are joining the RWSN, which will enable Frank Water to have access to a wide network of practitioners in the water sector working towards water security in their communities. We are hoping to advertise our toolkit training as open learning on RWSN platforms.

The WASH Connect App continues to be used by all our other partners.

(iii) Collective Water Stewardship

Our collective water stewardship programme has evolved into two broad areas based on the direct stakeholder engagement :

1. **Corporate Water Stewardship:** This involves engaging with businesses directly through knowledge products and work done over the two years of the Beyond the Boundary (BtB) project. In 2023-24, Frank Water concluded the second year of the BtB project with a set of high-impact knowledge products² that includes:
 - a. A study on water allocations in a watershed near Chennai that includes Sriperumbudur town and a high-growth industrial cluster.
 - b. A comprehensive cost-benefit analysis study of nature-based solutions as applicable to Anekal town where the first year of the BtB project was implemented. This study provides a set of useful indicators, a comprehensive process and a practical approach for businesses and local administration that may be considering

² For a complete list of reports and studies, see Beyond the Boundary project page here: [Beyond the Boundary - Frank Water](#)

the use of nature-based solutions to address water resource improvement in the watershed.

- c. An analysis of institutions and governance structures related to water resources in Sriperumbudur town. This study identifies current functions and gaps in governance of water resources in the identified watershed. The study enables decision-making by local departments, NGOs and Corporate Social Responsibility (CSR)/Environmental, Social and Governance (ESG) efforts of businesses in the area to develop effective water interventions.
 - d. Playbook for corporate water stewardship: A project that was conceptualised in August 2024 to develop a 'playbook' that can help site-level managers to kickstart and carry out water stewardship activities in their local watershed. This work is ongoing and scheduled to complete in March 2025.
2. **Water Dialogues:** This involves an outcome focus wherein Frank Water will convene thematic and contextually aligned dialogues with businesses, community-based organisations and government representatives from the local and regional departments in India. The Water Dialogues aim to promote sustainable, ecologically appropriate and equitable management of water resources through a series of knowledge sharing, training and road-mapping sessions. Through the series of dialogues, we aim to develop models of efficient practices, equitable use and collective action for shared water resources at an identifiable, measurable scale. Our first Water Dialogue was scheduled for December 2024.

(iv) Education & Awareness Programme

Frank Water has partnered with Earth Cubs who create educational environmental content for children (3-11 year olds), parents and teachers. Together, with our Knowledge Partners Arup and Xylem, we have created some amazing content for the videos and lesson plans to inspire children about the impact water has on people and the planet. These resources were launched on World Water Day 2024.

Bringing together real-life footage and Earth Cubs cool characters, this unique educational storytelling makes planet- saving exciting, entertaining, and achievable.

Frank Water X Earth Cubs Educational videos and resources:

- Water is Everywhere
- Epic Earth's Natural Wonder
- The Secret Life of Water

Impact stats from the end of February 2024 to 18 September 2024:

- 94,212 views of the videos
- 1,963 teachers using the resources
- Over 153k children impacted and inspired

Frank Water, in partnership with global sustainable development consultancy Arup, ran a writing competition for primary schools and libraries in Bristol to win a half-day workshop with renowned author, Catherine Barr, author of 'WATER: Protect Freshwater to Save Life on Earth', illustrated by Christiane Engel. Arup generously funded a complimentary copy of the book into all primary schools and libraries in Bristol in September 2023. Together, Frank Water and Arup offered this essential resource as part of their joint initiative to promote water education and environmental consciousness among young people. This book holds significant value in educating and inspiring young minds about the importance of protecting our freshwater resources. In October 2023, students were asked to submit a story around a character or scene in the book, between 200-500 words. The winning submission was awarded the prize of a half-day workshop with Catherine, at the school (or library), conducting an interactive session asking children to get involved and explore the issues inspiring her book.

Behaviour change in the UK

Our Festival Refill Service (run by our trading subsidiary and social enterprise Frank Water CIC) supports behaviour change towards more responsible consumption of water, whilst protecting our UK environment from further plastic pollution.

Over the summer of 2024, we were delighted to deliver our service at 6 festivals and events, focusing our efforts on events that we know to be a receptive audience for Frank Water, have a strong fit with our values and mission, and have the potential to generate good revenue.

Thanks to the support of our team of 63 volunteers, we delivered our refill services to approximately 5,888 people, whilst also sharing our passion for Frank Water's programmes, addressing water security within the current context of the climate crisis. Across the events, 1,146 people registered to receive our monthly e-newsletter, enabling us to continue to engage this audience in the importance of our work and develop longer-term support. We served over 24,858 litres of water at these events over the summer, saving the equivalent of almost 49,716 500ml single-use plastic water bottles from landfill, as well as the associated carbon.

(v) Research

Whilst we consider all of our on the ground implementation work, action based research, we have also continued to engage in specific research projects and efforts geared towards producing research based outputs include the following:

- We are working with our partner in Uttarakhand to develop a research paper that seeks to evaluate the importance of integrated spring rejuvenation in the Indian Himalayan Region. It presents a case of how traditional/ancestral practices for spring rejuvenation such as sacred grooves can supplement the cost-intensive scientific methods, in holistic spring rejuvenation efforts.

- **Arup - Frank Water Paper on ESG Reporting Frameworks: Literature Review** - With our partner Arup, we reviewed and compared a set of ESG reporting frameworks used globally. The study was aimed at examining the indicators used by these frameworks and how they apply to the practice of water resource management.³ This paper is also a part of the technical guidance package developed during the second year of the BtB project.

(vi) Advocacy

Frank Water has been a powerful voice in raising awareness about the water and climate crisis, with impactful contributions including:

Talks addressing the audiences at the Arup and WRC Wet Networks: Innovation to adapt to the impacts of climate change

Attendance and contributions at World Water Tech

Addressing the audience at the Water Dragons Awards Ceremony at the Canadian Embassy

Alliance for Water Stewardship (AWS) Global Forum: At one of the most significant water sector meetings, our collective water stewardship Beyond the Boundary programme was presented, and we shared our expertise with companies and NGOs looking for new ways of approaching sustainable water management.

Stockholm International Water Institute (SIWI) World Water Week: At the premiere global water sector gathering with key stakeholders, we showcased our Beyond the Boundary programme.

Southwest International Development Network (SWIDN) conference: Shared our key highlights and progress towards SDG6 and 13 with other key NGOs.

Water, Engineering and Development Centre (WEDC) conference: Together with our partners Arup and Amref we shared our key achievements in improving water security for communities in Kenya using our WASH app and toolkit.

³ Full Report available here -

[Beyond-the-Boundary-ESG-Reporting-Frameworks-Relevant-to-WRM-and-Water-Stewardship-Literature-Review-Arup-Rev1-EXTERNAL.pdf](#)

(vii) Fundraising & Programme Funding

We have grown our underlying fundraising income further this year. Excluding the corporate foundation funding received in 2022-23 for our Beyond the Boundary Programme, we have grown our underlying income from appeals, philanthropists and individual giving year on year. We were delighted to exceed our target for the Big Give Christmas Challenge, raising our biggest ever total of £50,080 for our work, and in March we successfully ran our World Water Day Campaign, titled 'Peace Flows' raising £30,258.

Sculptor, Rebecca Hawkins, has continued to work on her stunning creations throughout 2023/24, under the theme of "Journeys with Water - Celebrating the Freedom that Water Brings", inspired by her visit to Frank Water's projects in India in 2022. The fundraising team worked hard throughout 2024 to organise two sculpture exhibitions to showcase 9 beautiful and highly emotive sculptures, representing the women and girls who find elation and freedom from access to safe clean water. Arup have generously supported the charity in organising and funding these events which took place in Birmingham in September and will be in London in November 2024. Indian restaurant Dishoom generously catered our event in Birmingham. The sculptor Rebecca Hawkins will be donating 50% of the profits from the sale of each sculpture. We continue to advertise these sculptures on the Frank Water website and on our social media platforms.

We continue to receive loyal support from our community of Raindrop Regular Givers, donating on a monthly basis as well as supporting our major appeals. We are so grateful for their commitment.

Despite yet another challenging year for companies, many of which are facing tighter budgets and less opportunity for philanthropic giving, we are grateful to our Rainmaker Club of corporate partners who continue to support Frank Water in a variety of ways, through donations, gifts in kind, hosting our Sculpture Exhibition events and staff strategy planning days, and matching donations to our appeals. We were delighted to welcome some new businesses to our Rainmaker Club this year, who share our values and passion for our cause, including Atlantean Media, sString, Restore and SUDsPlanter as new Rainmaker Partners. We held our annual Stand Up for Safe Water paddle boarding competition again in the summer. 12 corporate teams took part, bringing their great energy, fancy dress and competitive spirit, and raised over £5313. We are also grateful to the companies who donated prizes for goodie bags and winning teams, and whose staff volunteered their time to help deliver the event.

Frank Water has increased income from Trusts and Foundations this year to £134,724 which is 22% above the target income. We successfully secured grants from both loyal and new donors, to support Frank Water's projects in India and Nepal.

Thanks

Frank Water would like to take this opportunity to thank all of our corporate supporters who are part of our Rainmaker Club, who have supported us this year in a variety of different ways, despite financial challenges. We also give our thanks to the many individuals who have supported us, including our Patrons, Ambassadors, event fundraisers, and our Raindrop Regular Givers who help to enable a more sustainable future for Frank Water. We also received many donations from the general public for which we are extremely grateful. As a small organisation, we really appreciate every donation we receive.

In-kind support

In-kind support for our work was provided by various companies and individuals. In particular, thanks go to Jon Free and Nick Stamp for IT and database support, Martin Kerslake and The Discourse for graphic design. Dave Turner, Darran Price & Karen Legg for completing maintenance work on our Festival Refill kiosks. Molson and Mathias & Sons for storing our festival refill kit and kiosks.

(viii) Future plans

Our key focus over the next 12 months will be to continue improving water security and access to sustainable WASH services for some of the world's most marginalised communities, using a systems approach and nature-based solutions to strengthen the communities and the ecosystems we work in. Keeping our work broad and tackling issues of just use of water, quantity and quality within watersheds, we will support communities at the forefront of the water and climate crisis to adapt and build resilience, enabling them to remain in their native lands and to thrive in harmony with their ecosystem.

We will continue to promote the use, dissemination, and further development of 'WASH Tapp' by expanding into more communities and territories with new and existing partners. Our focus in 2025 will be Eastern and Southern Africa, furthering usage with NGO teams through the Rural Water Supply Network (RWSN). WASH Tapp will also be instrumental in gathering standardised data on gender, social and governance aspects of spring management. We'll be partnering with an AI-based tool to pilot the inclusion of qualitative insights through open-ended questions and audio capture for anonymous voice notes. The inputs will be analysed using AI capabilities to generate a dashboard of searchable insights, enhancing the depth of data collected and informing the work.

Through our Collective Water Stewardship work, we will focus on engaging multiple stakeholders through our Water Dialogues series. This involves an outcome focus wherein Frank Water has been conducting thematic and contextually aligned dialogues with businesses, community-based organisations and government representatives from the local and regional departments in India. In partnership with the Confederation of Indian Industry's Triveni Water Institute (CII-TWI), we will conduct dialogues on the theme of

Water-Climate-Livelihood Nexus, with further dialogues planned in India, Kenya and the UK in 2025.

As part of our work in engaging in collective action to tackle water-related issues and ensure just and equitable access to water, we will develop a playbook for practitioners. The playbook is a first of its kind effort in sustainability practice of businesses, focusing on ways and means through which a business can secure water resources for its operations in an equitable and just manner, and without undermining the local community's rights and interests. The playbook offers practicable ways for businesses to conduct meaningful dialogue with resident communities in the watershed and resolve water-related challenges such that it strengthens the systems within the watershed. At its core, the playbook embeds the interest of marginalised people who tend to have weak influence and power to secure their rights to access local water resources. In India, watersheds in several peri-urban towns are facing intense pressure from domestic, agricultural and industrial demands for water given an accelerated pace of urbanisation. This has necessitated that the conventional projects of working to provide safe and sustainable access to water for these communities must now include a dialogue and collective action with the businesses that are drawing on resources from the same watershed.

We will develop our Education and Awareness Programme, in collaboration with environmental educational platform Earth Cubs, providing globally accessible, free resources to primary aged children, engaging them in global citizenship and inspiring positive action on the interconnectedness of global water and the climate crises. We will continue to share the resources with our corporate partners, encouraging them to present the resources in schools and deepen the learning.

Our education, awareness and behaviour change work, delivered via our social enterprise (CIC) remain a high priority and we'll look to enhance communication and activation opportunities through the high profile locations the products and services are delivered in, increasing the engagement and following.

We will look to further grow specific areas of our income this year, focusing on building our Development Fund through philanthropic support, increasing our individual giving programme, seeking new, long-term corporate partnerships and engaging new audiences through an exciting World Water Day Campaign and our appeals. The charity will proactively seek to secure multi-year funding as needed to deliver our ambitious and impactful programme strategy. Responsibility for fundraising will continue to be spread across the business, ensuring that we maximise the opportunities provided to us as a small, nimble, and dynamic charity.

The Senior Leadership Team will work to ensure the innovative developments from our programme team and work are disseminated effectively to the team and our supporters. We will regularly share the valuable data and knowledge that demonstrate the need and impact of both our on-the-ground community work and our longer-term strategic activities. The

Senior Leadership Team will be supported by the Board, ensuring continued good governance.

In November, Katie Alcott, Founder and CEO of Frank Water shared her intention to step down from the role of CEO, after what will be 20 years of dedicated work. The Board employed the support of a consultant to deliver a stakeholder review and develop a structure and plan to enable an effective and positive transition. Katie plans to continue supporting Frank Water where she can add the most value, in a new Associate Director role focused on fundraising, advocacy, and building strategic partnerships. The Board launched a rigorous recruitment process for a new CEO in November 2024, led by our chair Anoo. As a result, we are delighted to welcome Tim Willett as our new CEO from 1 April 2025. Tim brings a wealth of experience from both the corporate and charity sectors that will enable us to achieve our ambitions.

(d) Financial review

General review of position at end of year

Total income for the period was £461,562 (2023: £594,795) and total expenditure was £620,418 (2023: £499,197), giving net expenditure for the period of £158,856 (2023: surplus of £95,598). We continue to regularly review our reserves policy and continue to develop income streams to ensure we continue in this positive vein.

Allocation of funds

We think it is important to clearly outline our charitable spend: how we allocate the funds donated to us by our generous supporters. We never spend restricted grants on fundraising activities.

Reserves policy

The Trustees regularly consider the reserves held by the charity, and regard a level of £61,805 in free reserves as satisfactory. This amount has been calculated carefully and enables the charity to meet any anticipated and necessary costs should it become insolvent. If at any point reserves fall below the target, the Trustees have agreed to act immediately to ensure continuity of work.

At 30 September 2024, Frank Water held £134,472 (2023: £303,370) in reserves, of which £94,298 (2023: £108,584) are free reserves where free reserves are measured as unrestricted funds, excluding fixed assets. The Charity also held £49,781 (2023: £194,786) in restricted funds.

The income of Frank Water is applied solely towards the fulfilment of the charitable objects.

Grant-making policy for overseas implementation work

Frank Water has a robust partner selection process, which is reviewed regularly and used to identify and evaluate suitable partners and programmes. After an initial, careful selection process, we very much work in partnership with the local NGO, collaborating to develop new programme plans, and directly contributing to ongoing programme innovations, development, management and delivery.

This approach has enabled us to successfully identify in-country NGO partners, with whom we can plan long-term, mutually beneficial relationships that offer significant development of a programmatic approach.

(e) Structure, governance and management

Legal status, date of incorporation and date of charity registration

The organisation is a company limited by guarantee, incorporated on 3 October 2005 and its objectives and powers are set out in its Memorandum and Articles of Association. The organisation was registered at the Charity Commission on 18 October 2007.

Details of the governing document

The Memorandum prohibits any distribution of funds to trustees other than for proper reimbursement of costs incurred on the company's business.

Method of recruiting and appointing new trustees

The trustees have appointed a Chair, and membership is open to other individuals. Wide recruitment advertising is undertaken, with a focus on improvement of diversity, and trustees may also propose additional individuals who can bring specific skills and networks to the charity and, if a majority of the current Board are in agreement, official appointment paperwork is undertaken. Inductions and training are provided for new trustees as required.

Paula Morcillo De Amuedo was appointed to the Board as Water and Environment Lead in May 2024, bringing experience from years as a Senior WASH Consultant with Arup as well as on the ground technical WASH expertise.

Anoo Jain has continued in the role of Chair and has supported the development of the Board along with the CEO, Katie. Having served two terms (six years) in May 2024, with the support of the rest of the Board, it was agreed that he would move into a third term to provide continuity and leadership through the CEO transition in 2025.

Organisational structure and decision making

The trustees meet four times a year with the Chief Executive, Head of Operations & Finance, and Head of Programmes & Funding, to discuss the strategic direction of the charity, ensure its core aims and objectives are being met most efficiently, and to take account of any risks to the charity and make sure all legal obligations are satisfied. In addition to the quarterly meetings, the trustees communicate regularly on a variety of topics relating to the objectives and operation of Frank Water.

The day-to-day business of the charity is handled by the Chief Executive, staff, and volunteers.

Related parties

Frank Water Projects owns 100% of the share capital of the trading subsidiary Frank Water CIC. The ultimate controlling party is the Board of Trustees as a body. Katie Alcott is a senior employee of Frank Water Projects and Frank Water CIC. Frank Water Projects also shares overheads with Frank Water CIC, which it pays for at market rates.

There are no other subsidiaries or charities controlled by the same trustees. All trustees have completed a register of interests form so that potential related parties can be identified.

Risk management

The Board identify and review the risks to which the charity is exposed, and ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

The Board and the Management Team have developed a robust approach to managing risk, undertaking a quarterly assessment of the risks facing the organisation. This assessment process updates the risk register, which assigns management of these risks to specific individuals and recommends actions to be taken, where necessary, in order to manage their likelihood or impact. The Senior Leadership Team also highlights specific risks as they arise and report these to the Board as appropriate.

Attention is currently focused on the following risks, and the Board's plans and strategies for managing those risks, arising from:

- Delivering sufficient funds considering the economic effects on individuals and businesses: Focus is being placed on demonstrating track record, impact and leveraging effect of our funds through good, clear and regular communications to all funders. Regular reviews of fundraising are undertaken and actions implemented to reallocate resources where appropriate. Meanwhile, regular updates to the financial forecast are reviewed, to ensure that costs are kept in line with funds raised and unrestricted reserves are maintained;
- Retention of key personnel in the UK and India: Regular checks to ensure accurate job role profiles, robust recruitment process, reviewed notice periods, performance management systems and pay structure benchmarking to attract and retain key staff. Investment in staff capacity, flexible working policies and non-remuneration based benefits and incentives. Recruitment, engagement, development and appropriate retention of the Board. Recruitment of new CEO and transition of our founder to a new role within the organisation;
- Ability of Frank Water CIC to repay the social investment loan: Focus on developing CIC staff and board to ensure business plan can be followed and revenue generated; and ensure continued close communication and interaction between the Charity and CIC.

Volunteer and staff team

Frank Water is extremely fortunate to have developed a dedicated group of volunteers, without whom the charity could not function as efficiently as it does and would have far less reach and impact.

The time donated to us by our volunteers helped us in a number of ways:

- Research and development
- Campaign coordination
- Grant funding applications
- Helping to ensure events ran smoothly
- General awareness raising activities and promotion of Frank Water
- Consultancy in support of programme development
- Provision of IT equipment
- Graphic design and social media support

The value of the time and items given to Frank Water at no cost this year totalled £31,940 (2023: £19,520), and are based on market rates. These items include raffle prizes, technical equipment and subsistence.

The core UK team has continued to work with determination, skill and incredible passion, despite the various challenges, and deserve recognition for the varying and many successes over the year.

Frank Water also employs two highly skilled Indian nationals, on a part time basis, who support in the strategic development and delivery of our work and deserve equal recognition for their dedication, insight and hard work. Their contribution continues to significantly increase the strength and impact of our programmes.

Statement of trustees' responsibilities

The trustees (who are also directors of Frank Water Projects for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

This report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

On behalf of the Board of Trustees,

Dr Anoo Jain



Date

24/06/2025

.....

Independent Examiner's Report to the Trustees of Frank Water Projects

Independent examiner's report to the trustees of Frank Water Projects ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 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 accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 accounts 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.

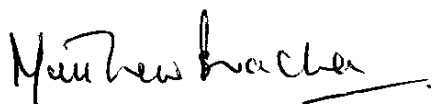
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts 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 accounts to be reached.



Matthew Bracher BSc FCA
The Institute of Chartered Accountants in England and Wales

Gravita
Chartered Accountants
6-8 Bath Street
Bristol
BS1 6HL

Date: 24th June 2025

FRANK WATER PROJECTS

Statement of Financial Activities (Incorporating an Income and Expenditure Account) FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	348,241	76,650	424,891	593,930
Charitable activities					
Programmes		35,625	-	35,625	-
Investment income	3	<u>1,046</u>	<u>-</u>	<u>1,046</u>	<u>865</u>
Total		<u>384,912</u>	<u>76,650</u>	<u>461,562</u>	<u>594,795</u>
EXPENDITURE ON					
Raising funds	4	125,274	294	125,568	88,133
Charitable activities	5				
Programmes		234,955	227,365	462,320	376,908
Awareness		<u>32,530</u>	<u>-</u>	<u>32,530</u>	<u>34,156</u>
Total		<u>392,759</u>	<u>227,659</u>	<u>620,418</u>	<u>499,197</u>
NET INCOME/(EXPENDITURE)		(7,847)	(151,009)	(158,856)	95,598
Transfers between funds	17	<u>(6,004)</u>	<u>6,004</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(13,851)</u>	<u>(145,005)</u>	<u>(158,856)</u>	<u>95,598</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>108,584</u>	<u>194,786</u>	<u>303,370</u>	<u>207,772</u>
TOTAL FUNDS CARRIED FORWARD		<u>94,733</u>	<u>49,781</u>	<u>144,514</u>	<u>303,370</u>

The notes form part of these financial statements

FRANK WATER PROJECTS

Balance Sheet 30 SEPTEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	13	435	-	435	774
Investments	14	<u>10</u>	<u>-</u>	<u>10</u>	<u>10</u>
		445	-	445	784
CURRENT ASSETS					
Debtors	15	91,369	-	91,369	26,804
Cash at bank and in hand		<u>47,521</u>	<u>49,781</u>	<u>97,302</u>	<u>284,374</u>
		138,890	49,781	188,671	311,178
CREDITORS					
Amounts falling due within one year	16	(44,602)	-	(44,602)	(8,592)
NET CURRENT ASSETS		<u>94,288</u>	<u>49,781</u>	<u>144,069</u>	<u>302,586</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>94,733</u>	<u>49,781</u>	<u>144,514</u>	<u>303,370</u>
NET ASSETS		<u>94,733</u>	<u>49,781</u>	<u>144,514</u>	<u>303,370</u>
FUNDS	17				
Unrestricted funds				94,733	108,584
Restricted funds				<u>49,781</u>	<u>194,786</u>
TOTAL FUNDS				<u>144,514</u>	<u>303,370</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

FRANK WATER PROJECTS

Balance Sheet - continued
30 SEPTEMBER 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 24/06/2025 and were signed on its behalf by:



.....
Dr Anoo Jain - Trustee

The notes form part of these financial statements

FRANK WATER PROJECTS

Notes to the Financial Statements FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The financial statements are prepared in sterling which is the functional currency of the charity and are rounded to the nearest £.

These financial statements are those of the parent company only and not that of the group, as the charitable parent company has taken advantage of the available exemptions not to prepare consolidated accounts.

The charity is a public benefit entity as defined under FRS 102.

The financial statements are prepared on the assumption that the charitable company is a going concern.

Income

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

Income from donations/grants is included in income on receipt, except as follows:

- i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
- ii) When donors impose conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-condition have been met.

Expenditure

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

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such as grants being recognised as expenditure when the conditions attached are fulfilled.

Expenditure that is directly attributable to specific activities has been included in those cost of those activities. Support costs have been allocated 100% towards the charitable activities of the charity and split between activities on the basis of management knowledge and estimates of usage.

Tangible fixed assets

Fixed assets are included at original cost.

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

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

Fixtures, fittings & equipment: 4 years straight line.

Taxation

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

Leases

Rentals applicable to operating lease agreements where substantially all the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

Funds

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

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

The full cost of projects partly funded by restricted funds are included in the financial statements as restricted costs. Any overspend on the restricted fund is reimbursed as a transfer from the general fund. See note 18.

Pension contributions and other retirement benefits

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

Volunteers and donated goods and services

The value of services provided by volunteers is not incorporated into these financial statements.

Where goods or services are provided to the charity as a donation that would normally be purchased from suppliers, these contributions are included in the financial statements as an estimate based on the value of the contribution.

Critical accounting judgements

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

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements other than those set out in the accounting policies above.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Cash and short term investments

Cash at bank is held to meet short-term cash commitments as they fall due rather than for investment purposes and includes all cash equivalents held in the form of short-term highly liquid investments. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	288,311	276,803
Grants	104,640	297,607
Donated services and facilities	31,940	19,520
	<u>424,891</u>	<u>593,930</u>

Income treated as fundraising in the prior year has been reclassified to reflect the nature of the income.

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Arup	-	15,929
Apple Inc	-	202,750
Coles-Medlock Foundation	10,000	-
EA Foundation	31,640	-
The Big Give Trust	12,500	10,000
Other grants	50,500	68,928
	<u>104,640</u>	<u>297,607</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>1,046</u>	<u>865</u>

4. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Staff costs	81,004	60,411
Telephone, stationery & & printing	6,359	633
Equipment and maintenance	750	1,050
Travel & subsistence	1,067	1,151
Conferences & subscriptions	1,648	1,375
Fundraising events costs	33,172	22,267
Bank charges	1,568	1,246
	<u>125,568</u>	<u>88,133</u>

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Programmes	165,883	181,145	115,292	462,320
Awareness	27,767	-	4,763	32,530
	<u>193,650</u>	<u>181,145</u>	<u>120,055</u>	<u>494,850</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024 £	2023 £
Staff costs	168,407	131,093
Phone, stationery & printing	5,235	14,368
Travel & subsistence	6,447	5,123
Conferences & subscriptions	311	2,306
Bank charges	-	25
Legal and professional fees	-	6,900
Programme partner services	13,250	69,856
	<u>193,650</u>	<u>229,671</u>

7. GRANTS PAYABLE

	2024 £	2023 £
Programmes	<u>181,145</u>	<u>99,929</u>
The total grants paid to institutions during the year was as follows:		
	2024 £	2023 £
Advanced Center for Water Resources Development And Management	37,000	13,750
Bala Vikasa Social Services Society	-	2,591
Centre for Business and Entrepreneurial Development	50,000	25,000
Confederation of Indian Industry	50,000	-
Institute for Financial Management & Research (WELL Labs)	15,000	-
Foundation for Ecological Security (FES)	4,000	4,000
Lumanti	-	6,250
Myrada	6,406	8,023
Samerth Charitable Trust	-	16,250
Other	18,739	24,065
	<u>181,145</u>	<u>99,929</u>

These refer to payments made to carefully selected in-country NGO partners, to cover the costs of work carried out on Frank Water's behalf.

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

8. SUPPORT COSTS

	Management £
Programmes	115,292
Awareness	<u>4,763</u>
	<u>120,055</u>

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

	Programmes £	Awareness £	2024 Total activities £	2023 Total activities £
Wages	55,723	2,323	58,046	46,266
Social security	4,408	659	5,067	4,360
Pensions	795	98	893	460
Advertising	20,000	-	20,000	-
Phone, stationery & printing	8,557	419	8,976	11,472
Rent, rates, heat & light	11,531	564	12,095	12,000
Premises costs	1,018	50	1,068	681
Travel & subsistence	-	-	-	525
Conferences & subscriptions	143	7	150	150
Bank charges	144	7	151	159
Depreciation	324	16	340	339
Legal and professional fees	8,858	434	9,292	1,255
Accountancy	3,688	181	3,869	3,797
Governance costs	<u>103</u>	<u>5</u>	<u>108</u>	<u>-</u>
	<u>115,292</u>	<u>4,763</u>	<u>120,055</u>	<u>81,464</u>

9. NET INCOME/(EXPENDITURE)

The operating loss is stated after charging:

	Year ended 30.09.24 £	Year ended 30.09.23 £
Depreciation - owned assets	339	339
Independent Examiner's fees	3,500	2,670
	<u>3,839</u>	<u>3,009</u>

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

11. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	289,401	223,811
Social security costs	18,900	14,409
Other pension costs	5,116	4,370
	<u>313,417</u>	<u>242,590</u>

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

	2024	2023
Total Staff	<u>8</u>	<u>7</u>

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

The trustees consider the key management personnel to be themselves, the Chief Executive Officer, Head of Operations and Finances, Head of Development and the Head of Programmes and Fundraising. Total remuneration and benefits paid to key management personnel during the year amounted to £117,870 (2023: £102,910).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	332,627	261,303	593,930
Investment income	<u>865</u>	<u>-</u>	<u>865</u>
Total	<u>333,492</u>	<u>261,303</u>	<u>594,795</u>
EXPENDITURE ON			
Raising funds	88,133	-	88,133
Charitable activities			
Programmes	136,475	240,433	376,908
Awareness	<u>34,156</u>	<u>-</u>	<u>34,156</u>
Total	<u>258,764</u>	<u>240,433</u>	<u>499,197</u>

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME	74,728	20,870	95,598
RECONCILIATION OF FUNDS			
Total funds brought forward	33,856	173,916	207,772
TOTAL FUNDS CARRIED FORWARD	<u>108,584</u>	<u>194,786</u>	<u>303,370</u>

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 October 2023 and 30 September 2024	<u>7,413</u>
DEPRECIATION	
At 1 October 2023	<u>6,639</u>
Charge for year	<u>339</u>
At 30 September 2024	<u>6,978</u>
NET BOOK VALUE	
At 30 September 2024	<u>435</u>
At 30 September 2023	<u>774</u>

14. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 October 2023 and 30 September 2024	<u>10</u>
NET BOOK VALUE	
At 30 September 2024	<u>10</u>
At 30 September 2023	<u>10</u>

There were no investment assets outside the UK.

Frank Water CIC (company number 05388346) is the subsidiary of the charity. During the year to 30 September 2024, the loss after tax amounted to £15,684 (2023: loss amounted to £22,811), with negative retained reserves of £156,768 (2023: negative retained reserves of £141,094).

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	46,873	11,733
Amounts owed by group undertakings	44,496	9,134
Other debtors	-	4,962
Prepayments	-	975
	<u>91,369</u>	<u>26,804</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	12,858	4,422
Other creditors	745	1,098
Accruals and deferred income	30,999	3,072
	<u>44,602</u>	<u>8,592</u>

17. MOVEMENT IN FUNDS

	At 1.10.23 £	Net movement in funds £	Transfers between funds £	At 30.9.24 £
Unrestricted funds				
General fund	108,584	(7,847)	(6,004)	94,733
Restricted funds				
ARUP	5,000	-	(5,000)	-
Other projects in India	-	(4,124)	4,124	-
Projects in Nepal	-	38,348	-	38,348
Beyond the Boundary 2	189,786	(178,353)	-	11,433
Madhya Pradesh	-	(3,317)	3,317	-
Uttarakhand	-	(3,563)	3,563	-
	<u>194,786</u>	<u>(151,009)</u>	<u>6,004</u>	<u>49,781</u>
TOTAL FUNDS	<u>303,370</u>	<u>(158,856)</u>	<u>-</u>	<u>144,514</u>

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	384,912	(392,759)	(7,847)
Restricted funds			
Other projects in India	-	(4,124)	(4,124)
Projects in Nepal	56,900	(18,552)	38,348
Beyond the Boundary 2	-	(178,353)	(178,353)
Madhya Pradesh	8,500	(11,817)	(3,317)
Uttarakhand	11,250	(14,813)	(3,563)
	<u>76,650</u>	<u>(227,659)</u>	<u>(151,009)</u>
TOTAL FUNDS	<u>461,562</u>	<u>(620,418)</u>	<u>(158,856)</u>

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	33,856	74,728	108,584
Restricted funds			
ARUP	-	5,000	5,000
Beyond the Boundary	173,916	(173,916)	-
Beyond the Boundary 2	-	189,786	189,786
	<u>173,916</u>	<u>20,870</u>	<u>194,786</u>
TOTAL FUNDS	<u>207,772</u>	<u>95,598</u>	<u>303,370</u>

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	333,492	(258,764)	74,728
Restricted funds			
ARUP	15,929	(10,929)	5,000
Other projects in India	33,674	(33,674)	-
Projects in Nepal	7,200	(7,200)	-
Samerth	1,750	(1,750)	-
Beyond the Boundary	-	(173,916)	(173,916)
Beyond the Boundary 2	<u>202,750</u>	<u>(12,964)</u>	<u>189,786</u>
	<u>261,303</u>	<u>(240,433)</u>	<u>20,870</u>
TOTAL FUNDS	<u>594,795</u>	<u>(499,197)</u>	<u>95,598</u>

Description of funds

ARUP

This fund supports work across Frank Water's programming, including the Education & Awareness programme and dissemination of the Global WaSH Basins Toolkit (and App), which includes supporting a new partner in Kenya with training and support in using the Toolkit.

The balance of the fund has been released to the General Fund as the fund has been expended within the year within appropriate projects.

Other projects in India

This fund is made up of donations supporting our Systems Strengthening work created and delivered in collaboration with local partners in India, including Chhattisgarh, Madhya Pradesh and Uttarakhand.

Projects in Nepal

This fund is made up of donations supporting our Systems Strengthening work created and delivered in collaboration with local partners in the Kathmandu Valley in Nepal.

Samerth

This fund is made up of donations supporting our Systems Strengthening work created and delivered in collaboration with this local partner in the state of Chhattisgarh.

Bala Vikasa

This fund consists of donations to a project providing clean sustainable water supplies to disadvantaged communities in the Indian state of Telangana.

Beyond the Boundary

This fund aims to improve watershed-scale stewardship in India's urban peripheries by integrating data, aligning stakeholder interests, and providing best-practice guidance for collective action, ensuring safe water for all within the watershed.

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

17. MOVEMENT IN FUNDS - continued

Uttarakhand

This fund consists of donations restricted towards our Uttarakhand project of reviving Himalayan springs by educating women on water resource management systems.

Madhya Pradesh

This fund consists of donations restricted towards our Madhya Pradesh project of empowering and supporting communities through the implementation of water security programmes.

Transfers

As in the prior year, any over-spend on restricted funds was directly incurred by the general fund.

Comparative analysis of net assets between funds, are as follows:

Fund balances as at 30 September 2023	Unrestricted funds £	Restricted funds £	Total funds £
Fixed assets	784	-	784
Current assets	116,392	194,786	311,178
Current liabilities	(8,592)	-	(8,592)
Total net assets	<u>108,584</u>	<u>194,786</u>	<u>303,370</u>

18. RELATED PARTY DISCLOSURES

Frank Water Limited is the trading subsidiary of Frank Water Projects.

During the year, Frank Water Projects received £15,483 (2023: £10,831) from Frank Water CIC in respect of rent and overheads, and £44,496 was owed to the charity at the year end (2023: £9,134 owed to the charity). Of this balance outstanding at the year end, £25,000 consisted of a loan from Frank Water Projects to Frank Water CIC to support their working capital.

There were donations totalling £77 from the Trustees in the year ended 30 September 2024 (2023: £805).

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

19. 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 £1 each.

Accounts



Frank Water Projects

Report and unaudited financial statements

30 September 2023

Charity no: 1121273

Company no: 05580994 (England and Wales)

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1. Trustees' annual report

Frank Water has achieved a great deal over the 12 months, working to improve access to sustainable safe drinking water, sanitation, and hygiene for some of the most marginalised communities, revitalising springs, developing tools and approaches, sharing more about the impact of climate change on integrated water resources management, and developing new partnerships across the globe. We have provided a water-secure future for over 20,375 people in India and Nepal through our substantive work in the last twelve months alone. In parallel, here in the UK we've received ongoing and new funding across all areas of fundraising, further diversifying our income, and have built new and long-term partnerships to support our long term growth.



(a) Reference and administrative details

Registered Name	Frank Water Projects (often known as Frank Water or Frank Water Charity)
Charity number	1121273
Company number	05580994
Registered office and operational address	1-3 Gloucester Road Bishopston Bristol BS7 8AA
Trustees/Company directors	Anoo Jain, Chair Oliver Jones Shawn Smith Richard Higgs (appointed 26 May 2023) Elena Oyon (stepped down 18 November 2022) Jack Jones (stepped down 17 February 2023) Sarah Moore (stepped down 14 August 2023)
Principal staff	Katie Alcott MBE Chief Executive Officer Sophie Porfirio Head of Development Jonathan Shepherd Head of Programmes & Funding
Bankers	Triodos Bank Deanery Road Bristol BS1 5AS
Independent examiner	Matthew Bracher BSc FCA Haines Watts Chartered Accountants Bath House 6-8 Bath Street Bristol BS1 6HL

(b) Objectives and activities

Our vision is of a future where everyone, everywhere, has access to resilient water resources for generations to come.

Our mission is to alleviate global water poverty, enhance health, and protect the natural environment by improving the way that people understand and use water, with a focus on those most in need.

Frank Water is committed to improving the health and wellbeing of some of the hardest-to-reach people within some of the world's poorest communities, through ensuring equitable access and sustainably managed access to water, within holistic water, sanitation and hygiene education (WASH) programmes.

Frank Water's WASH programmes provide technical and financial support and also invest in developing and implementing water resources management approaches at community, water catchment, and policy levels.

Frank Water believes in a systems approach which recognises that barriers and solutions to WASH service access involve multiple actors and requires interventions across a number of key areas. These areas include; policy & legislation, institutional structures, regulation and accountability, finance, planning, monitoring and learning, and infrastructure development.

Our in-country partners are embedded in the communities they support. This enables us to share skills and knowledge with existing change-makers within each community. Also, these partners help us better understand the complex stories of marginalisation behind water poverty and insecurity, and they enable us to design and deliver strategies that are scalable and adaptable to different scenarios.

Working with local partner NGOs and international research partners, we develop emergent, adaptive, open-source models and approaches that we advocate to larger agencies and governments, dramatically amplifying our impact.

The Trustees have considered the Charity Commission's guidance on public benefit when reviewing its aims and objectives, and when planning its future activities.

In line with guidance from the Charity Commission, the Trustees are satisfied that Frank Water continues to have a significant charitable purpose, and delivers very tangible public benefit as listed below:

- In 2022-23, we continued to work on WASH programmes across the states of Madhya Pradesh, Uttarakhand and Maharashtra in India, whilst concluding work in Chhattisgarh, India. We also concluded our work in Health Care Centres across the Kathmandu valley of Nepal and commenced a new programme of work reviving natural springs in the Kavrepalanchok region of Nepal. We reached a further 20,375 people across 36 communities, as well as continuing work across a number of communities that we've supported over recent years.

- In total, over 18 years of work we've reached 513,229 people across 747 communities.
 - We continued to develop the WASH Basins Toolkit and App based on feedback from staff across a number of NGO users in the field, with more planned in 2023-24.
 - We co-created new programme work and signed agreements with new collaborative partners in India, Nepal and Kenya.
 - We presented at a number of conferences including World Water Tech, SIWI and IRC WASH, showcasing our tools and approaches which work to engage other agencies and governments to change the system that keeps many millions of people locked in water poverty.
 - We worked with local governments to access funding for WASH infrastructure such as toilets, wells, ponds and small dams - leveraging over £60,000 across our programmes.
 - We concluded the first year of our Beyond the Boundary project (collective water stewardship) with a Final Recommendations Report, summarising the findings of our mapping and modelling of sub-basin data in Anekal Taluk near Bangalore, India, which comprises seven watersheds. We created a model to forecast water resource availability using both earth observation (EO) data and local surveys, created a series of decision indicators to support better and fairer decision-making for water resource allocations, and produced a comprehensive stakeholder map of water resources management institutions.
 - We distributed 155 copies of the 'Water' book by Catherine Barr, one to every primary school and library in the City of Bristol area, supporting learning around local and global water for children across the city.
 - Through our trading subsidiary (Frank Water CIC) we delivered our festival refill service at 4 UK festivals where we enabled 4,650 people to use our water refill service, serving over 22,000 litres of water. This supported responsible consumption of water in the most environmentally sustainable way, potentially saving over 44,000 single-use bottles from landfill whilst spreading the word about our global water challenges and Frank Water solutions.
- 

(c) Achievements and performance

This financial year, the Programmes Team created a new strategy for 2023-2026, that reflects new areas of work that have been developed in recent years and the ambitions for Frank Water's Programmes moving forward. It sets out three areas of strategic direction for our team:

- **Systems Strengthening** - Working with NGOs across south Asia and east Africa to improve WASH systems (e.g. infrastructure, policy, institutions, learning etc) with the end goal of improving access to WASH for those most in need.
- **WASH Tapp** (Toolkit and App) - Furthering the learning and development work in India, Nepal and Kenya on water security planning (the toolkit) and usage of the mobile data collection and analysis (the app).
- **Collective Water Stewardship** - Using hydrological and social modelling and water security planning to improve engagement of stakeholders (with corporates as the focus) in collective water stewardship in India and beyond.

(i) Systems strengthening

Uttarakhand, India

Our work to revive mountain springs for Himalayan communities has continued in the Chamoli district of Uttarakhand and has expanded in the Almora district.

Frank Water's project team is rejuvenating mountain springs (the only source of water for many communities) that are drying up, largely because of climate change. Communities are acutely aware that the weather patterns are changing drastically and are digging trenches and planting native grasses and trees using Frank Water's methodologies to restore water supplies to the springs.

We have been working with more than 2,000 people in nine villages over the last year, and have rejuvenated 14 springs through engineering, vegetative and social measures based on hydrogeological studies to build the resilience of local communities to climate change.

Other project activities include:

- Formation and capacity building of local Spring Water User Groups (WUGs), mainly comprising of women, for treating and further maintaining springs.
- Development of protocols for the operation and maintenance of springs, including sharing of spring water in a more equitable manner.
- Development of para hydro-geologists from communities for monitoring of spring discharge and water quality, upscaling the impact of the project and ensuring long-term sustainability.

- Plans for measures to protect the spring recharge area from human and domestic animal contamination using bio-fencing have been submitted for local government funding. Applications for storage tanks, repair of gates at the springs, and planting of trees and grasses have also been made.

Madhya Pradesh, India

This year, we have been working with communities in 10 villages in the Dhar and Khargone districts of Madhya Pradesh to improve access to sustainable safe drinking water, sanitation, and hygiene. The project has reached more than 4,000 people living in extreme poverty and water scarcity.

At the start of the project year, we learned the following about the communities:

In Dhar (290 households surveyed):

- 40% of the households depended on unsafe sources of drinking water for 12m in a year.
- 61% of the households had non-functional taps or taps not fitted.
- 57% of the households did not have a toilet.
- 50% of the households were not aware of fluorosis disease.
- 80% of the households were not aware of waterborne diseases.

In Khargone (102 households surveyed):

- 50% of the households depended on unsafe sources of drinking water for 12m in a year.
- 98% of the households had non-functional taps or taps not fitted.
- 73% of the households did not have a toilet.
- 63% of the households were not aware of fluorosis disease.
- 88% of the households were not aware of waterborne diseases.

At the end of September 2023, we are delighted to report that every person living in the project villages is experiencing improved access to fluoride-safe drinking water. The other outcomes in this project year are:

- Groundwater recharge efforts guided by our team but undertaken by the communities themselves have not only increased water availability, but also helped to reduce fluoride concentration in water. Communities have been supported to access £44,000 of funding from the Indian government to improve ponds for groundwater recharge, and £5,100 for tree planting to allow water to percolate slowly through root structures.
- Household-level tap water supply from fluoride-safe drinking water sources has been implemented using more than £12,000 worth of funding from the Indian government.
- Workshops and activities to increase awareness of good hygiene practices have helped to reduce waterborne disease cases. To encourage long-term behavioural change, our team has helped to build strong village-level institutions to monitor the implementation of sanitary protocols. Our team met with families frequently to remind the people about good sanitary and personal hygiene practices and ensure behavioural changes.
- Government involvement is helping to sustain and scale up the approach in other villages. Our team has been working in Madhya Pradesh for nine years, so is well regarded by local government departments, who have witnessed the long-term transformational impact of our work in the area.

Maharashtra, India

This new project, which started in July 2023, aims to work with 4,500 people in the drought-prone Indian state of Maharashtra. We will support them in sustainably managing their limited water resources. We will help communities to understand the polluting impact of water-hungry sugarcane farming that dominates industry in the area, and train community members to monitor water sources to keep families safe from disease-causing contaminants.

In the last three months, baseline data has been collected to inform village selection based on the broad objective of 'reaching the people most in need'. This has involved gathering demographic and hydrological data, testing water quality, and speaking with village leaders. Nine villages have been chosen for water security planning in the Kolhapur and Dharashiv districts.

Three 'community resource persons' have been identified and employed by the team. Using local people to support the project is critical to building trust amongst project participants and for long-term knowledge sharing.

Some interesting observations have been made in the baseline data gathering, that have informed the planning of activities:

- Village representatives were asked about their perceptions of water quality. Feedback highlights the importance of education and awareness activities that will help people understand how to keep their drinking water safe.

- Health issues reported by people in the villages include kidney stones, heart problems, disability amongst children, cancer, and itching. Several of these are likely to relate to water quality issues and the project team is speaking with local doctors to access their support in communicating the need for behavioural change with their patients.
- Initial water quality testing in project villages from all water sources (well, bore well, handpump, and stream) revealed bacterial contamination in all samples in the Dharashiv district, and high levels of salinity in Kolhapur.

Kavrepalanchok, Nepal

Working with internationally renowned NGO, ICIMOD, we have started a project to revive two springs in Namobuddha, not far from Kathmandu, in the Kavrepalanchok region of Nepal.

Since project inception in August 2023, the following activities have taken place:

- Training for selected spring and springshed users, and identified community resource persons on the spring rejuvenation methodology. This included organising visits for members of communities experiencing drying springs to visit other villages in the region where interventions have already been made for inspiration, which will help with motivating villagers to undertake the work required.
- Data gathering of spring users, including gender and experiences of water. Frank Water's WASH Connect app is being used to support this data collection, saving the project team considerable time compared to traditional pen-and-paper data collection.
- Hydrogeological assessment of the spring recharge area.

With the above activities having taken place, the community, facilitated by our local partner field staff will start to implement appropriate recharge measures (structural, vegetative, and institutional) identified in the water security planning process. There is also continuous monitoring of the springs for water availability and water quality.

Our work here compliments many of other impactful initiatives in the region - including biodiversity improvement, to conservation, air pollution mitigation, and reforestation, meaning the communities we are working with are receiving holistic support to enable them to adapt to the drastic effects of climate change.

Chhattisgarh, India

Our 9-year project in Chhattisgarh, India concluded in March 2023. We were pleased to be able to report that we had helped 17,000 people living in the most vulnerable conditions to secure brighter futures.

By working closely with local organisations, committees, and government bodies, Frank Water and our local delivery partner succeeded in improving health, hygiene, sanitation, access to clean water, and livelihood

opportunities for over 17,000 tribal men and women, as well as for their children, grandchildren, and great-grandchildren.

We measure Frank Water's impact in terms of improved access to water, sanitation, and hygiene, in line with SDG6, but the communities we worked with in Chhattisgarh have told us that they are experiencing:

- less waterborne disease;
- better nutrition;
- increased agricultural productivity; and
- more dignity

as a result of working together. We are so pleased with the difference we've made.

Health centres in Nepal

Our work to improve WASH conditions for health centres in Kirtipur, Shankharapur and Nagarjuna municipalities in Nepal's Kathmandu Valley concluded in December 2022.

A total of 19,200 patients benefited from improved access to water at the health centres, 35,040 people had better sanitation and 33,120 people had a better awareness of good hygiene behaviours. Key project activities were:

- Strengthened healthcare units through development and communications of WASH guidelines.
- Built capacity of health care workers and communities relating to WASH, especially training in hygiene measures for COVID 19 prevention.
- Strengthened coordination and collaboration with local authorities for sustainable services.
- Developed WASH infrastructure and services mainly for drinking water, water for sanitation purposes, child, gender and disability friendly institutional latrines with connection to well-built septic tank or sewerage network.



(ii) WASH Tapp

WASH Basins Africa: scaling up Global Challenge India

The WASH Basins Toolkit Global Version was launched in 2021, following several months of collaboration with our strategic partner, ARUP. The original WASH Basins toolkit and award winning WASH Connect app were released for India in 2020 - both are freely available on our website.

The global version of the Toolkit and supporting Android mobile app aim to be flexible in their application to various countries and contexts, using globally applicable and recognisable methodologies and principles for creating water security plans (WSPs). The global Toolkit was trialled in Kenya in 2022/23 with the health and WASH NGO Amref, to support the development of two pilot WSPs. These plans will be presented to local government and funders to implement the WASH initiatives identified in the communities and demonstrate the benefits of using the streamlined process promoted by the WASH Basins Toolkit.

Throughout the trial, evaluative research was undertaken by a Master's student at the University of Bristol to evaluate the WASH Toolkit's usefulness, concluding that *"the team found it a useful tool because it provided a step-by-step guide"* to create a WSP.

The WASH Connect app is being developed for use in our work in Nepal, with transnational NGO ICIMOD. In the last financial year, the toolkit was modified to include protocols for mountain springshed management and is being further developed to accommodate spring inventory data, decision support systems, and nature-based solutions data.

(iii) Collective Water Stewardship

Beyond the Boundary (BtB)

A successful first year of our Beyond the Boundary project concluded with a Final Recommendations Report (published in August 2023). The report summarises the findings of our mapping and modelling of sub-basin data in Anekal Taluk near Bangalore, India, which comprises seven watersheds. We created a model to forecast water resource availability using both earth observation (EO) data and local surveys, created a series of decision indicators to support better and fairer decision-making for water resource allocations, and produced a comprehensive stakeholder map of water resources management institutions.

We completed the full round of household and agricultural surveys. 500 households were surveyed – 200 households were surveyed for purely domestic water use, 150 households were surveyed for both domestic and agricultural use, and 150 for purely agricultural use.

The findings of the project have been used to create 'shovel ready' projects around Bangalore, from which Frank Water supported the rejuvenation of a water body used for farming and cattle raising.

In 2023-24, we are continuing to work with Apple Inc. to improve water stewardship in Bangalore and expand our reach to a peri-urban watershed in Chennai. We will be focussing on increasing the role of industrial production sites as water stewards 'beyond their boundaries'. We will support collective action at the watershed (rather than basin) scale, through dialogues, coalitions and collective action planning, based on the most appropriate and contextual method of bringing the key stakeholders together.

(iv) Research

Over 2022-23, we continued our ongoing research efforts across our overseas programme work. These efforts include:

1. WASH Basins Kenya trial with Amref, ARUP, and the University of Bristol - a one-year trial of our Global WASH Basins toolkit and accompanying WASH Connect app. This pilot and evaluation involved three online training sessions for Amref staff in Kajiado County, Kenya, leading to the creation of two water security plans (WSPs).

We collaborated with the University of Bristol to engage a Master's student to conduct interviews and desk research to evaluate the effectiveness of the pilot and identify learnings and improvements for the future. Overall, Amref staff found value in the additional capacity that the toolkit and training brought and also the improvements in accuracy and timeliness that the WASH Connect app facilitated.

2. We supported the evaluation of our work with long-term partner, Samerth, over 10 years in Chhattisgarh and published a summary report to share findings.

Key highlights of our activities:

- 1,152 women, girls, men, and boys participated in menstrual hygiene management workshops.
- 1,323 new toilets were constructed.
- 11 village water ambassadors were trained.
- 3,116 people were helped to access their government entitlements, including funding to build toilets and install taps.
- 63 villages now have water security, for the long term.
- 21 Gram Panchayats were strengthened for effective water governance.
- 17,000 people who were once deprived of a sip of water now have access to a consistent stream.

The summary report can be found here: <https://www.frankwater.com/a-decade-of-impact-in-a-diverse-tribal-landscape/>

3. With our partner in Madhya Pradesh (MP), CBED, we collaborated on a piece of research to explore how fluoride is affecting fertility in MP. A report, titled "*Status of Pregnancy Loss in Fluoride-Affected States of India*".

The paper examines the status of pregnancy losses in 19 highly fluoride-affected states of India during (2015-2021) and also the impact of fluoride-safe drinking water on pregnancy outcomes in 8 fluoride-affected villages of Dhar district in Madhya Pradesh state, India.

The findings are based on the analysis of National Family Health Survey data, secondary literature review, and pregnancy data collected from the pilot villages. The conclusions suggested that

pregnancy loss was higher in highly fluoride-affected states than in less-affected states. Consumption of fluoride-safe water in the pilot villages resulted in almost a 50% reduction in pregnancy losses.

(v) Advocacy & Awareness

Frank Water's role in raising awareness of the water and climate crisis has continued throughout 2022-23, including:

- Highlighting the UN Water meeting in March 2023, the first UN level meeting on water for 50 years. We highlighted the need to make greater strides and change the way we value water.

A blog outlining our key messages was realised here: <https://www.frankwater.com/world-water-day-jon-shepherd/>

- FW's Beyond the Boundary (BtB) Programme Co-ordinator, attended the SIWI Water Week in Stockholm. SIWI is the leading global gathering of water stakeholders, from NGOs, governments, UN agencies, and companies. BtB is leading the way in corporate water stewardship and creating new ways of collective action.

A summary of our presence at SIWI can be found here: <https://www.frankwater.com/frank-water-attends-world-water-week/>

- FW's Head of Programmes & Funding attended the IRC WASH Symposium in the Hague in February with our strategic partners ARUP. Representing the collaboration between AMREF, ARUP, Bristol University, and ourselves, the team hosted an explorative workshop unpacking how we can increase intersectionality between water and health NGOs to improve both WASH and health outcomes.
- 2023 saw the latest, 27th, Conference of Parties (COP) on Climate Change and we again raised awareness of the close links between water and climate. We highlighted that progress is being made, such as the AWARE initiative which aims to provide "a neutral, objective context for evaluating national and regional water resources for food, energy and water demand."

A summary of our takeaways and thoughts is available at <https://www.frankwater.com/cop27-no-optimism-without-hard-reality/>

Awareness & Education Programme

Using our learnings from the Awareness & Education Programme exploration work in 2022, we adjusted our strategy and looked at how we could best reach primary school children, in coordination with (but not

dependent on) the distribution of the 'Water' book. Towards the end of the financial year, we embarked on a collaboration with digital learning platform Earth Cubs, to lead on the development of their resources covering Sustainable Development Goal 6, which focuses on freshwater. These resources will be launched in early 2024.

Our Strategic Partner, Arup, sponsored the distribution of 155 'Water' books into primary schools and libraries within the City of Bristol area. The brilliant nonfiction picture-based book which looks at how freshwater affects life, the climate, and our long-term survival.

Behaviour change in the UK

Our Festival Refill Service (run by our trading subsidiary and social enterprise Frank Water CIC) supports behaviour change towards more responsible consumption of water, whilst protecting our UK environment from further plastic pollution.

Over the summer of 2023, we were delighted to deliver our service at 5 festivals and events, focusing our efforts on events that we know to be a receptive audience for Frank Water, have a strong fit with our values and mission, and have the potential to generate good revenue.

Thanks to the support of our team of 45 volunteers, we delivered our refill services to 4,650 people, whilst also sharing our passion for Frank Water's overseas programmes, addressing water security within the current context of the climate crisis. Across the events, 920 new people registered to receive our monthly e-newsletter, enabling us to continue to engage this audience in the importance of our work and develop longer-term support. We served over 22,000 litres of water at these events over the summer, saving the equivalent of almost 45,000 500ml single-use plastic water bottles from landfill, as well as the associated carbon.

Thanks

In-kind support for our awareness-raising work was provided by various companies and individuals. In particular, thanks go to Ryan Webb and Sally Hunt for their support with digital marketing, The Discourse, Martin Kerslake, and Jones Millbank for graphic design and video production, Jon Free and Nick Stamp for IT and database support, and Dave Turner for completing maintenance work on our Festival Refill kiosks.



(vi) Fundraising & Programme Funding

We have grown our fundraising income further this year, with greater income from appeals, philanthropists, individual giving, events, trusts, and foundations. We were delighted to exceed our target for the Big Give Christmas Challenge, raising £40,810 for our work, and in March we successfully ran our World Water Day Campaign, raising £29,000. Following our successful application, we delivered our third BBC Radio 4 Appeal in November 2022, bringing new donors to Frank Water and raising just under £17,000.

We were delighted to be able to deliver our full calendar of events, with many active supporters taking on various running and challenge events in aid of Frank Water. Our Cycle for Safe Water, cycle challenge in India, postponed from the previous year, went ahead with 10 participants raising an incredible £30,000 and gave these generous fundraisers the opportunity to see first-hand, the impact of their support, with a visit to Frank Water's projects. Sculptor, Rebecca Hawkins, has continued to work on her stunning creations under the theme of "Journeys with Water", inspired by her visit to Frank Water's projects in India in 2022. The final showcase of the sculptures will now be in 2024 and we are excited about our plans for this event.

We continue to receive loyal support from our community of Raindrop Regular Givers, donating on a monthly basis as well as supporting our major appeals. We are so grateful for their commitment.

Despite yet another challenging year for companies, we are grateful to our Rainmaker Club of corporate partners who continue to support Frank Water in a variety of ways, through donations, gifts in kind, hosting our Rainmaker Club networking events and staff strategy planning days, and matching donations to our appeals. We were delighted to welcome some new businesses to our Rainmaker Club this year, who share our values and passion for our cause, including Dantek and Nijhuis Saur Industries. We held our annual Stand Up for Safe Water paddle boarding competition again in the summer, sponsored by Aquaplanet. 21 corporate teams took part, bringing their great energy, fancy dress and competitive spirit, and raised over £12,000. We are also grateful to the companies who donated prizes for goodie bags and winning teams, and whose staff volunteered their time to help deliver the event.

Frank Water has doubled income from Trusts and Foundations this year, successfully securing grants from both loyal and new donors, to support Frank Water's projects in India and Nepal. In addition, Frank Water secured significant grant funding from Apple (£176,000) to deliver the Beyond the Boundary project in India, and from Arup (£10,000) to pilot the WASH Toolkit and app in Kenya.

Thanks

Frank Water would like to take this opportunity to thank all of our corporate supporters who make up our Rainmaker Club and have supported us this year in myriad different ways. We also give our thanks to the many individuals who have supported us, including our Patrons, Ambassadors, event fundraisers, and our Raindrop Regular Givers who help to enable a more sustainable future for Frank Water. We also received many donations from the general public for which we are extremely grateful. As a small organisation, we really appreciate every donation we receive.

(vii) Future plans

Our key focus over the next 12 months will be to continue improving access to sustainable WASH services for some of the most marginalised communities in India and Nepal, using nature-based solutions and a systems approach, strengthening the communities and the ecosystems we work in.

We will continue to use, disseminate, and further develop the WASH Basins Toolkit and App by expanding into more communities and territories with new and existing partners, including developing a model to ensure improved WASH for communities living in global supply chain ecosystems. Our focus in 2024 will be Kenya, furthering usage with Amref and other East Africa teams.

We will develop our Awareness & Education Programme, in collaboration with Earth Cubs, providing globally accessible, free resources to primary aged children, engaging them in global citizenship and inspiring positive action on the interconnectedness of global water and the climate crises.

We will look to further grow our income this year, specifically focusing on building philanthropy, increasing our regular givers, seeking new, long-term corporate partnerships and engaging new audiences through our appeals. The charity will proactively seek to secure multi-year funding through trusts, foundations, corporates, and philanthropists, as needed to deliver our ambitious and impactful 2023-26 programme strategy. Responsibility for fundraising will continue to be spread across the business, ensuring that we maximise the opportunities provided to us as a small, nimble, and dynamic charity.

The Senior Leadership Team will work to ensure the innovative developments from our programme team and work are disseminated effectively to the team and our supporters. We will regularly share the valuable data and knowledge that demonstrate the need and impact of both our on-the-ground community work and our longer-term strategic activities. The Senior Leadership Team will be supported by the Board, ensuring continued good governance.



(d) Financial review

General review of position at end of year

Total income for the period was £594,795 (2022: £522,003) and total expenditure was £499,197 (2022: £397,432), providing a surplus for the period of £95,598 (2022: £124,571). We continue to regularly review our reserves policy and continue to develop income streams to ensure we continue in this positive vein.

Allocation of funds

We think it is important to clearly outline our charitable spend: how we allocate the funds donated to us by our generous supporters. We never spend restricted grants on fundraising activities.

Reserves policy

The Trustees regularly consider the reserves held by the charity and regard a level of £67,482 in free reserves as satisfactory. This amount has been calculated carefully and enables the charity to meet any anticipated and necessary costs should it become insolvent. If at any point reserves fall below the target, the Trustees have agreed to act immediately to ensure continuity of work.

At 30 September 2023, Frank Water Projects held £303,370 (2022: £207,772) in reserves, of which £107,800 (2022: £32,733) are free reserves where free reserves are measured as unrestricted funds, excluding fixed assets. The Charity also held £194,786 (2022: £173,916) in restricted funds.

The income of Frank Water is applied solely towards the fulfilment of the charitable objects.

Grant-making policy for overseas implementation work

Frank Water has a robust partner selection process, which is reviewed regularly and used to identify and evaluate suitable partners and projects. After an initial, careful selection process, we work in partnership with the local NGO, collaborating to develop new project plans, and directly contributing to ongoing programme management and delivery.

This approach has enabled us to successfully identify in-country NGO partners, with whom we can plan long-term, mutually beneficial relationships that offer significant development of a programmatic approach.



(e) Structure, governance and management

Legal status, date of incorporation and date of charity registration

The organisation is a company limited by guarantee, incorporated on 3 October 2005 and its objectives and powers are set out in its Memorandum and Articles of Association. The organisation was registered at the Charity Commission on 18 October 2007.

Details of the governing document

The Memorandum prohibits any distribution of funds to trustees other than for proper reimbursement of costs incurred on the company's business.

Method of recruiting and appointing new trustees

The trustees have appointed a Chair, and membership is open to other individuals. Wide recruitment advertising is undertaken, with a focus on improvement of diversity, and trustees may also propose additional individuals who can bring specific skills and networks to the charity and, if a majority of the current Board are in agreement, official appointment paperwork is undertaken. Inductions and training are provided for new trustees as required.

Richard Higgs was appointed to the Board as Governance and Risk Lead in May, bringing significant experience from years at the National Trust.

Our deepest gratitude to Elena Oyon, who stepped down from the Board on 18th November 2022 after five years of service. Her insight and support in organisational development, governance, risk and programme management were invaluable.

Sincere thanks also, to Jack Jones, who stepped down from the Board on 17th February, after 5 years on the Board, supporting through his roles on both the charity Board and the CIC.

Also, thanks to Sarah Moore, who stepped down from the Board on 14th August, after completing just over three years of service as our Fundraising Lead.

Anoo Jain has continued in the role of Chair and has supported the development of the Board along with the CEO, Katie.

Organisational structure and decision making

The trustees meet four times a year with the Chief Executive, Head of Development, and Head of Programmes & Funding, to discuss the strategic direction of the charity, ensure its core aims and objectives are being met most efficiently, and to take account of any risks to the charity and make sure all legal obligations are satisfied. In addition to the quarterly meetings, the trustees communicate regularly on a variety of topics relating to the objectives and operation of Frank Water.

The day-to-day business of the charity is handled by the Chief Executive, staff, and volunteers.

Related parties

Frank Water Projects owns 100% of the share capital of the trading subsidiary Frank Water CIC. The ultimate controlling party is the Board of Trustees as a body. Katie Alcott is a senior employee of Frank Water Projects and Frank Water CIC. Frank Water Projects also shares overheads with Frank Water CIC, which it pays for at market rates.

There are no other subsidiaries or charities controlled by the same trustees. All trustees have completed a register of interests form so that potential related parties can be identified.

Risk management

The Board identify and review the risks to which the charity is exposed and ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

The Board and the Management Team have developed a robust approach to managing risk, undertaking a quarterly assessment of the risks facing the organisation. This assessment process updates the risk register, which assigns management of these risks to specific individuals and recommends actions to be taken, where necessary, in order to manage their likelihood or impact. The Senior Leadership Team also highlights specific risks as they arise and report these to the Board as appropriate.

Attention is currently focused on the following risks, and the Board's plans and strategies for managing those risks, arising from:

- Delivering sufficient funds considering the effects of the cost of living crisis on individuals and broader economics affecting businesses: Focus is being placed on demonstrating track record, impact and leveraging effect of our funds through good, clear and regular communications to all funders. Regular reviews of fundraising are undertaken, and actions implemented to reallocate resources where appropriate. Meanwhile, regular updates to the financial forecast are reviewed, to ensure that costs are kept in line with funds raised.
- Retention of key personnel in the UK and India: Development of accurate job role profiles, robust recruitment process, standardised notice period, performance management systems and pay structure benchmarking to attract and retain key staff. Investment in staff capacity, flexible working policies and non-remuneration-based benefits and incentives. Recruitment, engagement, development and appropriate retention of the Board.
- Ability of Frank Water CIC to repay the social investment loan: Focus on developing CIC staff and board to ensure business plan can be followed and revenue generated; and ensure continued close communication and interaction between the Charity and CIC.

Volunteer and staff team

Frank Water is extremely fortunate to have developed a dedicated group of volunteers, without whom the charity could not function as efficiently as it does and would have far less reach and impact.

The time donated to us by our volunteers helped us in a number of ways:

- Research and development
- Campaign coordination
- Grant funding applications
- Helping to ensure events ran smoothly
- General awareness raising activities and promotion of Frank Water
- Consultancy in support of programme development
- Provision of IT equipment
- Graphic design and social media support

The value of the time and items given to Frank Water at no cost this year totalled £19,520 (2022: £17,637), and are based on market rates. These items include raffle prizes, technical equipment and subsistence.

The core UK team has continued to work with determination, skill and incredible passion, despite the various challenges, and deserve recognition for the varying and many successes over the year.

Frank Water also employs two highly skilled Indian nationals, Praveena Sridhar and Sachin Tiwari, on a part time basis, who support in the coordination and development of our overseas work and deserve equal recognition for their dedication, insight and hard work. Their contribution continues to significantly increase the strength and impact of our overseas programmes.

Statement of trustees' responsibilities

The trustees (who are also directors of Frank Water Projects for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of

the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

On behalf of the Board of Trustees,


Dr Anoo Jain

Date 12/04/24
.....

Independent Examiner's Report to the Trustees of Frank Water Projects

Independent examiner's report to the trustees of Frank Water Projects ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

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 accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 accounts 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts 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 accounts to be reached.



Matthew Bracher BSc FCA
The Institute of Chartered Accountants in England and Wales

Haines Watts
Chartered Accountants
6-8 Bath Street
Bristol
BS1 6HL

Date: 12 April 2024

FRANK WATER PROJECTS

Statement of Financial Activities (Incorporating an Income and Expenditure Account) FOR THE YEAR ENDED 30 SEPTEMBER 2023

		Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	332,627	261,303	593,930	520,170
Other trading activities	3	-	-	-	1,786
Investment income	4	865	-	865	47
Total		<u>333,492</u>	<u>261,303</u>	<u>594,795</u>	<u>522,003</u>
EXPENDITURE ON					
Raising funds	5	88,133	-	88,133	88,094
Charitable activities	6				
Programmes		136,475	240,433	376,908	249,021
Awareness		34,156	-	34,156	60,317
Total		<u>258,764</u>	<u>240,433</u>	<u>499,197</u>	<u>397,432</u>
NET INCOME		74,728	20,870	95,598	124,571
RECONCILIATION OF FUNDS					
Total funds brought forward		33,856	173,916	207,772	83,201
TOTAL FUNDS CARRIED FORWARD		<u>108,584</u>	<u>194,786</u>	<u>303,370</u>	<u>207,772</u>

The notes form part of these financial statements

FRANK WATER PROJECTS

Balance Sheet 30 SEPTEMBER 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	14	774	-	774	1,113
Investments	15	<u>10</u>	<u>-</u>	<u>10</u>	<u>10</u>
		784	-	784	1,123
CURRENT ASSETS					
Debtors	16	26,804	-	26,804	23,068
Cash at bank and in hand		<u>89,588</u>	<u>194,786</u>	<u>284,374</u>	<u>204,143</u>
		116,392	194,786	311,178	227,211
CREDITORS					
Amounts falling due within one year	17	<u>(8,592)</u>	<u>-</u>	<u>(8,592)</u>	<u>(20,562)</u>
NET CURRENT ASSETS		<u>107,800</u>	<u>194,786</u>	<u>302,586</u>	<u>206,649</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>108,584</u>	<u>194,786</u>	<u>303,370</u>	<u>207,772</u>
NET ASSETS		<u>108,584</u>	<u>194,786</u>	<u>303,370</u>	<u>207,772</u>
FUNDS	18				
Unrestricted funds				108,584	33,856
Restricted funds				<u>194,786</u>	<u>173,916</u>
TOTAL FUNDS				<u>303,370</u>	<u>207,772</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

FRANK WATER PROJECTS

Balance Sheet - continued 30 SEPTEMBER 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on
.....^{12/04/24}..... and were signed on its behalf by:



.....
Dr Anoo Jain - Trustee

The notes form part of these financial statements

FRANK WATER PROJECTS

Cash Flow Statement FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>79,366</u>	<u>113,320</u>
Net cash provided by operating activities		<u>79,366</u>	<u>113,320</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(550)
Interest received		<u>865</u>	<u>47</u>
Net cash provided by/(used in) investing activities		<u>865</u>	<u>(503)</u>
Change in cash and cash equivalents in the reporting period		80,231	112,817
Cash and cash equivalents at the beginning of the reporting period		<u>204,143</u>	<u>91,326</u>
Cash and cash equivalents at the end of the reporting period		<u>284,374</u>	<u>204,143</u>

The notes form part of these financial statements

FRANK WATER PROJECTS

Notes to the Cash Flow Statement FOR THE YEAR ENDED 30 SEPTEMBER 2023

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

	2023 £	2022 £
Net income for the reporting period (as per the Statement of Financial Activities)	95,598	124,571
Adjustments for:		
Interest received	(865)	(47)
Depreciation	339	339
Increase in debtors	(3,736)	(5,070)
Decrease in creditors	(11,970)	(6,473)
Net cash provided by operations	<u>79,366</u>	<u>113,320</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.22 £	Cash flow £	At 30.9.23 £
Net cash			
Cash at bank and in hand	<u>204,143</u>	<u>80,231</u>	<u>284,374</u>
	<u>204,143</u>	<u>80,231</u>	<u>284,374</u>
Total	<u>204,143</u>	<u>80,231</u>	<u>284,374</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The financial statements are prepared in sterling which is the functional currency of the charity and are rounded to the nearest £.

These financial statements are those of the parent company only and not that of the group, as the charitable parent company has taken advantage of the available exemptions not to prepare consolidated accounts.

The charity is a public benefit entity as defined under FRS 102.

The financial statements are prepared on the assumption that the charitable company is a going concern.

Income

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

Income from donations/grants is included in income on receipt, except as follows:

- i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
- ii) When donors impose conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-condition have been met.

Expenditure

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

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such as grants being recognised as expenditure when the conditions attached are fulfilled.

Expenditure that is directly attributable to specific activities has been included in those cost of those activities. Support costs have been allocated 100% towards the charitable activities of the charity and split between activities on the basis of management knowledge and estimates of usage.

Tangible fixed assets

Fixed assets are included at original cost.

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

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

Fixtures, fittings & equipment: 4 years straight line.

Taxation

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

Leases

Rentals applicable to operating lease agreements where substantially all the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

Funds

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

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

The full cost of projects partly funded by restricted funds are included in the financial statements as restricted costs. Any overspend on the restricted fund is reimbursed as a transfer from the general fund. See note 18.

Pension contributions and other retirement benefits

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

Volunteers and donated goods and services

The value of services provided by volunteers is not incorporated into these financial statements.

Where goods or services are provided to the charity as a donation that would normally be purchased from suppliers, these contributions are included in the financial statements as an estimate based on the value of the contribution.

Critical accounting judgements

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

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements other than those set out in the accounting policies above.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Cash and short term investments

Cash at bank is held to meet short-term cash commitments as they fall due rather than for investment purposes and includes all cash equivalents held in the form of short-term highly liquid investments. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2023

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	276,803	257,782
Grants	297,607	244,751
Donated services and facilities	<u>19,520</u>	<u>17,637</u>
	<u>593,930</u>	<u>520,170</u>

Income treated as fundraising in the prior year has been reclassified to reflect the nature of the income.

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Apple Inc	202,750	188,250
Arup	15,929	-
The Big Give Trust	10,000	10,000
Other grants	<u>68,928</u>	<u>46,501</u>
	<u>297,607</u>	<u>244,751</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising activities	<u>-</u>	<u>1,786</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>865</u>	<u>47</u>

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2023

5. RAISING FUNDS

Raising donations and legacies

	2023 £	2022 £
Staff costs	60,411	67,302
Telephone, stationery & printing	633	387
Equipment and maintenance	1,050	1,120
Travel & subsistence	1,151	3,264
Conferences & subscriptions	1,375	959
Fundraising events costs	22,267	12,933
Bank charges	1,246	2,129
	<u>88,133</u>	<u>88,094</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
Programmes	200,872	99,929	76,107	376,908
Awareness	28,799	-	5,357	34,156
	<u>229,671</u>	<u>99,929</u>	<u>81,464</u>	<u>411,064</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff costs	131,093	114,554
Phone, stationery & printing	14,368	14,970
Travel & subsistence	5,123	911
Conferences & subscriptions	2,306	1,811
Bank charges	25	-
Legal and professional fees	6,900	12,000
Programme partner services	69,856	-
	<u>229,671</u>	<u>144,246</u>

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2023

8. GRANTS PAYABLE

	2023	2022
	£	£
Programmes	<u>99,929</u>	<u>80,863</u>
The total grants paid to institutions during the year was as follows:		
	2023	2022
	£	£
Bala Vikasa Social Services Society	2,591	13,813
People's Science Institute	-	32,500
Samerth Charitable Trust	16,250	10,800
Lumanti	6,250	23,750
Myrada	8,023	-
Foundation for Ecological Security (FES)	4,000	-
Advanced Center for Water Resources Development And Management	13,750	-
Other	24,065	-
Centre for Business and Entrepreneurial Development	<u>25,000</u>	<u>-</u>
	<u>99,929</u>	<u>80,863</u>

These refer to payments made to carefully selected in-country NGO partners, to cover the costs of work carried out on Frank Water's behalf.

9. SUPPORT COSTS

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

	2023	2022
	Total activities	Total activities
	£	£
Wages	46,266	51,674
Social security	4,360	2,661
Pensions	460	1,124
Phone, stationery & printing	11,472	8,146
Equipment and maintenance	-	2,076
Rent, rates, heat & light	12,000	9,060
Premises costs	681	345
Travel & subsistence	525	583
Conferences & subscriptions	150	443
Bank charges	159	688
Depreciation	339	339
Legal and professional fees	1,255	2,285
Accountancy	3,797	3,460
Governance costs	<u>-</u>	<u>1,345</u>
Carried forward	81,464	84,299

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2023

10. NET INCOME/(EXPENDITURE)

The operating loss is stated after charging:

	Year ended 30.09.23 £	Year ended 30.09.22 £
Depreciation - owned assets	339	339
Independent Examiner's fees	2,670	2,390
	<u>3,009</u>	<u>2,729</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

12. STAFF COSTS

	2023 £	2022 £
Wages and salaries	223,811	221,205
Social security costs	14,409	12,116
Other pension costs	<u>4,370</u>	<u>3,994</u>
	<u>242,590</u>	<u>237,315</u>

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

	2023	2022
Total Staff	<u>7</u>	<u>8</u>

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2023

12. STAFF COSTS - continued

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

The trustees consider the key management personnel to be themselves, the Chief Executive Officer, Head of Development and the Head of Programmes and Fundraising. Total remuneration and benefits paid to key management personnel during the year amounted to £102,910 (2022: £102,556).

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	318,520	201,650	520,170
Other trading activities	1,786	-	1,786
Investment income	<u>47</u>	<u>-</u>	<u>47</u>
Total	<u>320,353</u>	<u>201,650</u>	<u>522,003</u>
 EXPENDITURE ON			
Raising funds	88,094	-	88,094
Charitable activities			
Programmes	116,988	132,033	249,021
Awareness	<u>60,317</u>	<u>-</u>	<u>60,317</u>
Total	<u>265,399</u>	<u>132,033</u>	<u>397,432</u>
 NET INCOME	54,954	69,617	124,571
Transfers between funds	<u>(104,299)</u>	<u>104,299</u>	<u>-</u>
Net movement in funds	(49,345)	173,916	124,571
 RECONCILIATION OF FUNDS			
Total funds brought forward	83,201	-	83,201
 TOTAL FUNDS CARRIED FORWARD	<u>33,856</u>	<u>173,916</u>	<u>207,772</u>

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2023

14. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 October 2022 and 30 September 2023	<u>7,413</u>
DEPRECIATION	
At 1 October 2022	<u>6,300</u>
Charge for year	<u>339</u>
At 30 September 2023	<u>6,639</u>
NET BOOK VALUE	
At 30 September 2023	<u>774</u>
At 30 September 2022	<u>1,113</u>

15. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 October 2022 and 30 September 2023	<u>10</u>
NET BOOK VALUE	
At 30 September 2023	<u>10</u>
At 30 September 2022	<u>10</u>

There were no investment assets outside the UK.

Frank Water CIC (company number 05388346) is the subsidiary of the charity. During the year to 30 September 2023, the loss after tax amounted to £22,811 (2022: loss amounted to £35,106), with negative retained reserves of £141,094 (2022: negative retained reserves of £118,273).

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2023

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	11,733	18,367
Amounts owed by group undertakings	9,134	2,724
Other debtors	4,962	-
Prepayments	975	1,977
	<u>26,804</u>	<u>23,068</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	4,422	11,898
Other creditors	1,098	6,274
Accruals and deferred income	3,072	2,390
	<u>8,592</u>	<u>20,562</u>

18. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	33,856	74,728	108,584
Restricted funds			
ARUP	-	5,000	5,000
Beyond the Boundary	173,916	(173,916)	-
Beyond the Boundary 2	-	189,786	189,786
	<u>173,916</u>	<u>20,870</u>	<u>194,786</u>
TOTAL FUNDS	<u>207,772</u>	<u>95,598</u>	<u>303,370</u>

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2023

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	333,492	(258,764)	74,728
Restricted funds			
ARUP	15,929	(10,929)	5,000
Other projects in India	33,674	(33,674)	-
Projects in Nepal	7,200	(7,200)	-
Samerth	1,750	(1,750)	-
Beyond the Boundary	-	(173,916)	(173,916)
Beyond the Boundary 2	<u>202,750</u>	<u>(12,964)</u>	<u>189,786</u>
	<u>261,303</u>	<u>(240,433)</u>	<u>20,870</u>
TOTAL FUNDS	<u>594,795</u>	<u>(499,197)</u>	<u>95,598</u>

Comparatives for movement in funds

	At 1.10.21 £	Net movement in funds £	Transfers between funds £	At 30.9.22 £
Unrestricted funds				
General fund	83,201	54,954	(104,299)	33,856
Restricted funds				
ARUP	-	(998)	998	-
Other projects in India	-	(40,762)	40,762	-
Projects in Nepal	-	(26,287)	26,287	-
Samerth	-	(17,936)	17,936	-
Bala Vikasa	-	(18,316)	18,316	-
Beyond the Boundary	<u>-</u>	<u>173,916</u>	<u>-</u>	<u>173,916</u>
	<u>-</u>	<u>69,617</u>	<u>104,299</u>	<u>173,916</u>
TOTAL FUNDS	<u>83,201</u>	<u>124,571</u>	<u>-</u>	<u>207,772</u>

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2023

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	320,353	(265,399)	54,954
Restricted funds			
ARUP	900	(1,898)	(998)
Other projects in India	6,000	(46,762)	(40,762)
Projects in Nepal	6,000	(32,287)	(26,287)
Samerth	500	(18,436)	(17,936)
Bala Vikasa	-	(18,316)	(18,316)
Beyond the Boundary	<u>188,250</u>	<u>(14,334)</u>	<u>173,916</u>
	<u>201,650</u>	<u>(132,033)</u>	<u>69,617</u>
TOTAL FUNDS	<u>522,003</u>	<u>(397,432)</u>	<u>124,571</u>

Description of funds

ARUP

This fund supports work across Frank Water's programming, including the Education & Awareness programme and dissemination of the Global WaSH Basins Toolkit (and App), which includes supporting a new partner in Kenya with training and support in using the Toolkit.

Other projects in India

This fund is made up of donations supporting our Systems Strengthening work created and delivered in collaboration with local partners in India, including Chhattisgarh, Madhya Pradesh and Uttarakhand.

Projects in Nepal

This fund is made up of donations supporting our Systems Strengthening work created and delivered in collaboration with local partners in the Kathmandu Valley in Nepal.

Samerth

This fund is made up of donations supporting our Systems Strengthening work created and delivered in collaboration with this local partner in the state of Chhattisgarh.

Bala Vikasa

This fund consists of donations to a project providing clean sustainable water supplies to disadvantaged communities in the Indian state of Telangana.

Beyond the Boundary

This fund aims to improve watershed-scale stewardship in India's urban peripheries by integrating data, aligning stakeholder interests, and providing best-practice guidance for collective action, ensuring safe water for all within the watershed.

Transfers

In the prior year, transfers were made from the general fund to the respective restricted funds to reimburse the over-spend. In the current year, any over-spend was directly incurred by the general fund.

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2023

19. RELATED PARTY DISCLOSURES

Frank Water Limited is the trading subsidiary of Frank Water Projects.

During the year, Frank Water Projects received £10,831 (2022: £8,348) from Frank Water CIC in respect of rent and overheads, and £9,134 was owed to the charity at the year end (2022: £2,724 owed to the charity).

There were donations totalling £805 from the Trustees in the year ended 30 September 2023 (2022: £1,991).

20. 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 £1 each.

Accounts



Frank Water Projects

Report and unaudited financial statements

30 September 2022

Charity no: 1121273

Company no: 05580994

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1. Trustees' annual report

Frank Water has achieved a great deal over the 12 months, working with health centres, revitalising springs, sharing more about the impact of climate change on integrated water resources management, and developing new partnerships across the globe. We have provided a water-secure future for over 35,950 people in India and Nepal through our substantive work in the last twelve months alone. In parallel, here in the UK we've received ongoing and new funding across all areas of fundraising, further diversifying our income, and have built new and long-term partnerships to support our long term growth.



(a) Reference and administrative details

Registered Name	Frank Water Projects (often known as Frank Water or Frank Water Charity)
Charity number	1121273
Company number	05580994
Registered office and operational address	1-3 Gloucester Road Bishopston Bristol BS7 8AA
Trustees/Company directors	Mr Anoo Jain, Chair Miss Elena Oyon Mr Chris Guy (resigned 8 August 2022) Mr Jack Jones Ms Sarah Moore Mr Oliver Jones Mr Shawn Smith
Principal staff	Katie Alcott MBE Chief Executive Officer Katie Endacott (Resigned 10 October 2022) Head of Operations & Fundraising Jonathan Shepherd Head of Programmes & Funding
Bankers	Triodos Bank Deanery Road Bristol BS1 5AS
Independent examiner	Andrew Jordan FCA Haines Watts Chartered Accountants

(b) Objectives and activities

Our vision is of a future where everyone, everywhere, has access to resilient water resources for generations to come.

Our mission is to alleviate global water poverty, enhance health, and protect the natural environment by improving the way that people understand and use water, with a focus on those most in need.

Frank Water is committed to improving the health and wellbeing of some of the hardest to reach people within some of the world's poorest communities, through ensuring equitable access and sustainably managed access to water, within holistic water, sanitation and hygiene education (WASH) programmes.

Frank Water's WASH programmes provide technical and financial support and also invest in developing and implementing water resources management approaches at community, water catchment and policy levels.

Frank Water believes in a systems approach which recognises that barriers and solutions to WASH service access involve multiple actors and requires interventions across a number of key areas. These areas include; policy & legislation, institutional structures, regulation and accountability, finance, planning, monitoring and learning, and infrastructure development.

Our in-country partners are embedded in the communities they support. This enables us to share skills and knowledge with existing change-makers within each community. Also, these partners help us better understand the complex stories of marginalisation behind water poverty and insecurity, and they enable us to design and deliver strategies that are scalable and adaptable to different scenarios.

Working with local partner NGOs and international research partners, we develop emergent, adaptive, open-source models and approaches which we advocate to larger agencies and governments, dramatically amplifying our impact.

The Trustees have considered the Charity Commission's guidance on public benefit when reviewing its aims and objectives, and when planning its future activities.

In line with guidance from the Charity Commission, the Trustees are satisfied that Frank Water continues to have significant charitable purpose, and delivers very tangible public benefit as listed below:

- In 2021-22, we continued to work on WASH programmes in three states of India, as well working in Health Care Centres across the Kathmandu valley of Nepal. We reached a further 37,126 people across 34 communities, as well as continuing work across a number of communities that we've supported over recent years.
- In total, over 17 years of work we've reached 492,854 people across 711 communities.
- We continued to develop the WASH Basins app based on feedback from the beta testing, upgrading the user experience and building a back-end data collection tool to ensure smooth and seamless use for staff in the field.
- We have piloted two new projects in India and Kenya, with more to come in 2022-23.

- We presented at a number of conferences and showcases on our systems thinking and collaboration approach, which works to engage governments to change the system that keeps many millions of people locked in water poverty.
- We worked with local governments to access funding for WASH infrastructure such as toilets, wells, ponds and dams - leveraging over £60,750 across our programmes.
- Through our trading subsidiary (Frank Water CIC) we delivered our festival refill service at 12 UK festivals where we enabled over 8,000 people to use our water refill service, serving over 40,000 litres of water. This supported conscious consumption of water in the most environmentally sustainable way, potentially saving the same number of single-use bottles from landfill whilst spreading the word about our global water challenges and Frank Water solutions.

(c) Achievements and performance

(i) WASH programmes

In this last year we have continued to work in the Kathmandu Valley, Madhya Pradesh and Chhattisgarh, and we started working with communities in Uttarakhand.

Kathmandu Valley, Nepal

In the Kathmandu Valley we have been working with five Health Care Centres, and the 30,000 people these Centres serve, to improve Water, Sanitation and Hygiene infrastructure and services. Following on from the impact of COVID-19, we have continued implementing learnings with communities including capacity building and improving hand washing facilities.

Within the five Health Care Centres, we have provided health and hygiene materials, including gloves, soap, hand sanitiser and PPE, to continue emphasising the importance of sanitation.

A side effect of our work with these Health Care Centres is that there is a drastically reduced risk of disease and contamination due to proper hazardous waste management, segregated dustbins for waste and better washing and handling of laundry. We were also able to improve the knowledge of Water, Sanitation and Hygiene amongst construction workers when building toilets and safe drinking water supply systems.



Madhya Pradesh, India

In Madhya Pradesh, we continue to focus on ensuring a community-based safe drinking water supply in



fluoride-affected areas of Dhar. This year we have supported 1,609 people with Integrated Water Resources Management and access to safe drinking water, which has in turn helped with fluorosis mitigation. To provide this safe water supply, groundwater had to be recharged, which dilutes the concentration of fluorosis in the water to a safe level. Additionally, communities were taught better hygiene practices, which reduces waterborne diseases, and this work has been shared with the Indian Government to aid in scaling the approach to other villages.

To combat the challenges of the climate crisis, communities were also provided with native saplings. These saplings improve the soil and aid water recharge. This project continues into next year, as rural communities continue to face challenges of fluorosis, climate change and poor soil. We collect, and analyse, the data with each community, from the fluoride levels in the water as well as in their urine, which informs future

activity.

Climate is changing all over the world. It is leading to changes in the rainfall pattern and a reduced amount of rainfall. To address this issue and to harvest the rainwater, we have included groundwater recharge measures in our approach.

This change is for everyone as water concerns, everyone... However, the availability of safe drinking water at the household level has helped women the most as they have to fetch water for their families. Women have benefitted the most from improvements in sanitation and toilet facilities.

Chhattisgarh, India

Our work with marginalised tribal communities in this Central Indian state continued this year and we reached 3,642 people. 97 households (approximately 485 people) now have a supply of safe drinking water. Local communities have reported an increased feeling of agency and ability to change their own lives. People have taken a first step in holistically improving their community's wellbeing with access to clean water, decent toilets and better awareness of good hygiene.

At the government level, this project has engaged local government officials and technical teams well and built on existing support for water infrastructure in the region. We also worked closely with the local community health system, and health workers were keen to support our hygiene awareness work.

Overall, the outcome of the project is a strengthened WASH system that has improved ability to assess, plan, fund and implement solutions for some of the poorest people on the planet.

Uttarakhand, India

This year we started working with rural communities in Uttarakhand, and have supported 1,885 people this year. Our work in Uttarakhand involves regenerating 10 springs through nature-based engineering, vegetative and social measures, driven by technical hydrogeological studies. This work builds the resilience of communities to climate change, which we've seen having the greatest impact here.

In these communities, Spring Water User Groups are created, driven mainly by women, who manage and look after the springs. Already, they are reporting significant changes, with better availability of water from the springs, meaning they no longer have to walk long distances to collect water, or wait in hope that the government pipes will turn on.

In working on groundwater recharge, and the planting of native grasses, there has been a significant reduction in soil erosion, and an increase in biomass within the ecosystem. As with our other work, we have continued collecting and analysing data to shape our next steps, specifically relating to the effects of climate change in the region.



"The science of hydrogeology and engineering of spring recharge reached remote villages and communities suffering from the problem of drying springs...The contribution of the project and Frank Water to this change is immense."

Anita Sharma, People's Science Institute, India

Karnataka, India - Beyond the Boundary (BtB)

This year we received funding for a new piece of work, focusing on applying Integrated Water Resources Management (IWRM) techniques to corporate supply chain sustainability. We will use satellite mapping and modelling, combined with on the ground data gathering to demonstrate how collective action at the watershed level can lead to sustainable water resources management.

We've called the project Beyond the Boundary to signpost our intention of helping companies look outside of their direct impacts at the supply chain and help them lead improvements at the wider, community level.

This is an exciting new project which we are piloting in a watershed in Karnataka, and look forward to sharing more next year!

WASH Basins Africa: scaling up Global Challenge India

This project aims to scale up successful work on water management conducted in India through the ARUP Global Challenges funding. Working with ARUP expertise as well as local and international NGOs, the WASH Basins Africa project will take learning, experience and relationships built in India over the last 5 years and apply it to contexts of water insecurity in sub-Saharan Africa.

The project will use our award winning WASH Basins Toolkit developed through the strategic partnership, and use relationships with in-country partners such as IRC WASH and AMREF to implement and review a novel Integrated Water Resources Management (IWRM) methodology that has the potential to improve water management and lead to improved water resources in remote locations with poor resources.

The WASH Basins Africa project is the extension of previous work with ARUP, which is proven to be impactful in South Asia and now has the potential to scale up, helping many more thousands of people in water poverty.

(ii) Research

This year saw a number of successes in our research, both in terms of finishing ongoing projects, presenting our findings at major conferences and initiating new research for 2022-23 and beyond.

Perhaps most significantly, we had our WASH Basins work on IWRM in India used as a case study at the Glasgow COP. We were included as a case study of good practice during the Nature Based Solutions (NBS) day during a session facilitated by ARUP, using three of their most impactful projects on NBS across the world. This again highlighted the value of our ongoing ARUP partnership and we are currently talking to ARUP about further collaboration, for example in submitting an application to present at the upcoming IRC WASH conference in May 2023 in the Hague.

Our team also presented our findings and learnings from working on water management at the 2022 SIWI Conference during Stockholm Water Week in August 2022. The session, “Valuing water for the benefit of people and planet” brought together the ‘50L Coalition’ Electrolux and ARUP and was focused around both urban and rural water management challenges.

Our research with the University of the West of England (UWE) on remote bacterial sensing completed its planned data collection this year, although we are in talks with UWE concerning a new phase of research based on the findings. Our India team worked onsite in Telangana with our local partner and we have provided quality research data and contextual learnings around installing and using remote sensing machinery as well as water quality testing to ensure the data is ground tested. This has been a huge learning for us and we've been congratulated for managing this project through the COVID-19 pandemic. UWE are reviewing data and are potentially extending funding through internal sources.

We have spent this year creating materials for the wider WASH sector, following the success of previous years in attracting partners and funding through externally sharing our impact, progress and innovations. Throughout the year, the team created a number of sector learning documents, including:

- Glasgow COP series of blogs outlining how climate change and water management are interrelated;

- An assessment of the COP and progress made on water related issues during the conference;
- A blog on the how Frank Water and partners are using government funds to implement systems strengthening in Madhya Pradesh;
- A drafted framework for “Frank Water COVID-19 Response Programmes: Historic Impact and Future Plans”

Research and learning is vastly reliant on data and to ensure that our own data collection is as good as possible, in 2022 we employed a consultant to review and improve our Monitoring, Evaluation and Learning (MEL) processes and, more importantly, outputs. The project will include interviewing staff and our partners to create initial initial improvement and will be working until April 2023 to implement a new MEL framework and the associated benefits to our research and beyond.

(iii) Awareness

Our awareness and communications work continues to have a significant, positive impact on the communities we work with, as well as raising the profile of our work through a number of events, activities, campaigns and through various print, broadcast and online media throughout the year locally, nationally and internationally.

We have spent time this year considering our standpoints on a variety of issues, such as climate change, and this has worked well, having had a number of radio interviews and speaking opportunities at conferences to share our reasoning, alongside our learning and knowledge.

COP26 also gave us the opportunity to release a series of blogs and social posts to help connect the climate crisis with water, and our work. We also created an [animated film](#) with a local B-corp, Skylark Media, to give a concise and digestible articulation of the complexities of our Integrated Water Resources Management and Systems Strengthening approach.

Advocacy in the UK

Our engagement with the Climate Change COP26 in Glasgow was alongside ARUP, where we presented our collaborative WASH Basins Toolkit project as a nature based solution to the climate crisis.

Our Head of Programmes & Funding, Jon, was interviewed and featured in Bristol 24/7 magazine and website as [one of Bristol's 17 SDG activists](#) in the run up to COP26 - he became a ‘local hero’ for his work through Frank Water on SDG 6 - water and sanitation.

In the run up to COP26, we worked with Toward 2030, which works to align community action and culture through the lens of sustainable development to celebrate how Bristolians are localising global conversations with on-street interventions. For SDG 6, local street artist MauMau considered Frank Water’s relationship with water in a local/global conversation. As global citizens, we all have a responsibility to join the



dots between the way we use water in the UK, and the water scarcity that affects other areas of the world, and make long term changes.

Our India Programme Co-ordinator, Praveena Sridhar represented Frank Water by delivering the keynote address at the World Water Summit in August, and spoke at ICIMOD's Regional Workshop on Springshed Management in July. Our Head of Programmes & Funding, Jon, presented at SIWI on "Valuing water for the benefit of people and planet" in August, at UWE's Healthy Water Conference, and at the South West International Development Network (SWIDN)'s annual conference on "Innovations within SWIDN members." Additionally, we delivered talks as part of Arup's World Water Day series and at the GW4 conference.

Katie Alcott and Jon Shepherd were interviewed during the summer droughts by BBC Radio Bristol and Kent respectively.

Behaviour change in the UK

Our Festival Refill initiative (run by our trading subsidiary and social enterprise Frank Water CIC) supports behaviour change towards more conscious consumption of water whilst protecting our UK environment (especially our waterways) from further plastic pollution.

After two quiet summers, we were delighted to deliver our refill service at 12 festivals and events in the summer of 2022. We served refills, shared the importance and passion of our work across the globe, and inspired new support with businesses and customers. Over 8,000 people used our refill service and our team of over 100 volunteers served over 40,000 litres of water, significantly reducing the use of single use plastics and associated carbon at these events.

Awareness & Education Programme

Over the last year we worked with a Bristol-based sustainable education specialist to explore a Frank Water 'Awareness & Education Programme', this involved a full review of both curriculum and public based, water education offerings, and considered what gaps existed which Frank Water could meaningfully fill, taking into account our experience, knowledge and global perspective. Since the recent droughts, awareness of water scarcity and water quality here in the UK have hit the headlines, we've revisited this initial work and are taking a little more time to consider where our focus will be most effective and impactful.

March 2022 saw the publication of 'Water' by environmental author, Catherine Barr. It's a brilliant nonfiction picture-based book aimed at primary school children which looks at how freshwater affects life, the climate, and our long term survival. Frank Water provided advice and insight to the author, and endorsed the book's content. Katie Alcott has attended a number of school workshops with Catherine Barr, to talk about water and the book since publication.

Thanks

In-kind support for our awareness raising work was provided by various companies and individuals. In particular, thanks go to Ryan Webb, Chris Guy, Sally Hunt and Emily Casson for their contribution to our website and online presence, Garrett Creative, Martin Kerslake and Christiane Engel for graphic design and video editing, Jon Free for IT support, and Hannah Bending and Josh Vince for data support.

(iv) Fundraising

This year we have diversified our fundraising income further, with our first legacy and greater income from our appeals and philanthropists. We were delighted to pass our target for the Big Give Christmas Challenge, raising over £40,000 for our work, and in March we successfully ran our World Water Day Campaign, raising over £23,000. We also successfully applied for our third BBC Radio 4 Appeal, and this appeal takes place in November 2022.

With many events back in full swing this year, a number of nimble supporters took part in marathons and activities in aid of Frank Water, with one of our supporters even creating a Half Marathon Training plan exclusively for Frank Water runners. While many events and festivals were back underway, the opportunity to visit our work in India as part of a fundraising cycle trip wasn't quite back on track thanks to isolation periods and travel challenges, so our second Cycle for Safe Water was delayed further into the next financial year (but we promise to share news from the trip in next year's report!).

The community of our Raindrop Regular Givers has continued to grow and support Frank Water's future, particularly when we celebrated World Water Week in early September. We are so grateful for their commitment.

On International Women's Day, we hosted an online event to share thanks and stories of our work, including Praveena, our India Co-ordinator, joining live from India.

We also held our first face to face fundraising event in three years at Clifton Observatory, which was a brilliant opportunity to bring supporters together and share all the work we've achieved over the last year. At the event Rebecca Hawkins, with whom we're collaborating on a 'Weight of Water' sculpture collection, talked through her process of reflecting our work in sculptures. Our final showcase of these stunning sculptures will be in 2023, and we look forward to updating you more on that next year.

Businesses continue to support Frank Water in a variety of ways, through donations, gifts in kind, hosting our regular networking events and staff away day, and matching donations made through our appeals. We are incredibly grateful to all those who support Frank Water, particularly when times are tough. It's been wonderful to work with businesses to see how we can help one another and ultimately enable people and the planet to thrive. New businesses joined our Rainmaker Club this year, including Aquaplanet, Ayurveda Wellness, Babich through Berkmann Wines, The Picaroons, SBTRCT and Xylem.

In the summer months we held our annual Stand Up for Safe Water event, this year sponsored by Aquaplanet, with 24 teams and a range of impressive fancy dress. The teams all



received training sessions from SUP Bristol and a goody bag of prizes for taking part. It was a wonderful event for new and existing partners, compered brilliantly by Olympian Jenny Jones.

Trusts and Foundations continued to support Frank Water's work with grants for projects across India and Nepal. We are grateful to funders for continuing to support this important work, including Education and General Charitable Trust, The Souter Charitable Trust, the Rotary Club of Roundhay, Chalk Cliff Trust, Paradigm Norton Trust and The Tula Trust.

Water Can Collective

We have continued our partnership with four other WASH charities (Pump Aid, Village Water, Just A Drop, and Dig Deep) this year. We held a Stand Up Paddleboarding fundraising event in London with partners, and this Collective continues to provide a useful network for knowledge sharing within the international WASH sector.

Thanks

Frank Water would like to take this opportunity to thank all of our corporate supporters who make up our Rainmaker Club and have supported us this year in myriad different ways, both in kind and through their generous donations.

We would also like to take this opportunity to thank the many individuals who have supported us, including our Patrons, Ambassadors, event fundraisers and every one of our Raindrop Regular Givers who help to enable a more sustainable future for Frank Water. Frank Water also received many donations from the general public for which we are extremely grateful. As with all small organisations, every penny counts and we really appreciate every donation we receive.

(v) Future plans

Our key focus over the next 12 months will be to continue improving access to sustainable WASH services for some of the most marginalised communities in India and Nepal, using nature based solutions and a systems approach, strengthening the communities and the ecosystems we work in.

We will continue to use, disseminate and further develop the WASH Basins Toolkit and App by expanding into more communities and territories with new and existing partners, including developing a model to ensure improved WASH for communities living in global supply chain ecosystems.

We will use the research we did this year to establish an Awareness & Education Programme, with the aim of engaging the public in global citizenship and encouraging positive action on the interconnectedness of global water and the climate crises.

We will further diversify our funding streams, including legacy fundraising and philanthropy. The Charity will look to gain multi-year grants that will provide stability and continuity that our core programme requires to deliver the ambition and impact we aspire to have. Responsibility for fundraising continues to be spread across the business, and in this vein the team will continue to communicate regularly with our close and

committed supporter base, maximising the opportunities provided to us as a small, nimble and dynamic charity.

With further adjustments to our team structure planned for early 2023, our Senior Leadership Team will work to ensure the innovative developments from our programme team and work are disseminated effectively to the team and our supporters. We will regularly share the valuable data and knowledge that demonstrate the need and impact of both our on the ground community work and our longer term strategic activities. The Senior Leadership Team will be supported by the Board, ensuring continued good governance.

(d) Financial review

General review of position at end of year

Total income for the period was £522,003 (2021: £343,343) and total expenditure was £397,432 (2021: £312,961), providing a surplus for the period of £124,571 (2021: £30,382). We have worked hard on our reserves policy and planned for developing income streams to ensure we continue in this positive vein.

Allocation of funds

We think it is important to clearly outline our charitable spend: how we allocate the funds donated to us by our generous supporters. We never spend restricted grants on fundraising activities.

Reserves policy

The Trustees regularly consider the reserves held by the charity, and regard a level of £43,654 in reserves as satisfactory. This amount has been calculated carefully and enables the charity to meet any anticipated and necessary costs should it become insolvent. If at any point reserves fall below the target, the Trustees have agreed to act immediately to ensure continuity of work.

At 30 September 2022, Frank Water held £207,772 in reserves, of which £33,856 are unrestricted general funds. The Trustees recognise that this is below the level of reserves regarded as satisfactory. However, this is due to the timing of some creditor payments. The Trustees are satisfied this was a temporary situation.

The income of Frank Water is applied solely towards the fulfilment of the charitable objects.

Grant-making policy for overseas implementation work

Frank Water has a robust partner selection process, which is reviewed regularly and used to identify and evaluate suitable partners and projects. After an initial, careful selection process, we work in partnership with the local NGO, collaborating to develop new project plans, and directly contributing to ongoing programme management and delivery.

This approach has enabled us to successfully identify in-country NGO partners, with whom we can plan long term, mutually beneficial relationships that offer significant development of programmatic approach.

(e) Structure, governance and management

Legal status, date of incorporation and date of charity registration

The organisation is a company limited by guarantee, incorporated on 3 October 2005 and its objectives and powers are set out in its Memorandum and Articles of Association. The organisation was registered at the Charity Commission on 18 October 2007.

Details of the governing document

The Memorandum prohibits any distribution of funds to trustees other than for proper reimbursement of costs incurred on the company's business.

Method of recruiting and appointing new trustees

The trustees have appointed a Chair, and membership is open to other individuals. Wide recruitment advertising is undertaken and trustees may propose additional individuals who can bring specific skills and networks to the charity and, if a majority of the current Board are in agreement, official appointment paperwork is undertaken. Inductions and training are provided for new trustees as required.

Chris Guy stepped down from the Board in August, after supporting the Board with his experience in digital strategy and website management for the previous five years.

Anoo Jain has continued in the role of Chair and has significantly developed the Board along with the CEO, Katie. The Board held an informative Development Day in March.

Organisational structure and decision making

The trustees meet four times a year with the Chief Executive, Head of Operations & Fundraising and Head of Programmes & Funding, to discuss the strategic direction of the charity, ensure its core aims and objectives are being met in the most efficient way, and to take account of any risks to the charity and make sure all legal obligations are satisfied. In addition to the quarterly meetings, the trustees communicate regularly on a variety of topics relating to the objectives and operation of Frank Water.

The day to day business of the charity is handled by the Chief Executive, staff and volunteers.

Related parties

Frank Water Projects owns 100% of the share capital of the trading subsidiary Frank Water CIC. The ultimate controlling party is the Board of Trustees as a body. Katie Alcott is a senior employee of Frank Water Projects and Frank Water CIC. Frank Water Projects also shares overheads with Frank Water CIC, which it pays for at market rates.

There are no other subsidiaries or charities controlled by the same trustees. All trustees have completed a register of interests form so that potential related parties can be identified.

Risk management

The Board identify and review the risks to which the charity is exposed, and ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

The Board and the Management Team have developed a robust approach to managing risk, undertaking a quarterly assessment of the risks facing the organisation. This assessment process updates the risk register, which assigns management of these risks to specific individuals and recommends actions to be taken, where necessary, in order to manage their likelihood or impact. The Senior Leadership Team also highlights specific risks as they arise and report these to the Board as appropriate.

Attention is currently focused on the following risks, and the Board's plans and strategies for managing those risks, arising from:

- Delivering sufficient funds considering the effects of the cost of living crisis: Focus is being placed on demonstrating track record, impact and leveraging effect of our funds through good, clear and regular communications to all funders. Regular reviews of fundraising are undertaken and actions implemented to reallocate resources where appropriate. Meanwhile, regular updates to the financial forecast are reviewed, to ensure that costs are kept in line with funds raised.
- Retention of key personnel in the UK and India: Development of accurate job role profiles, robust recruitment process, standardised notice period, performance management systems and pay structure benchmarking to attract and retain key staff. Investment in staff capacity, flexible working policies and non-remuneration based benefits and incentives. Recruitment, engagement, development and appropriate retention of the Board.
- Ability of Frank Water CIC to repay the social investment loan: Focus on developing CIC staff and board to ensure business plan can be followed and revenue generated. Ensure continued close communication and interaction between charity and CIC.

Volunteer and staff team

Frank Water is extremely fortunate to have developed a dedicated group of volunteers, without whom the charity could not function as efficiently as it does and would have far less reach and impact.

The time donated to us by our volunteers helped us in a number of ways:

- Research and development
- Campaign coordination
- Grant funding applications
- Helping to ensure events ran smoothly
- General awareness raising activities and promotion of Frank Water
- Consultancy in support of programme development
- Provision of IT equipment
- Graphic design and social media support

The value of the time and items given to Frank Water at no cost this year totalled £6,309, and are based on market rates. These items include raffle prizes, technical equipment and subsistence.

The core UK team has continued to work with determination, skill and incredible passion, despite the various challenges, and deserve recognition for the varying and many successes over the year.

Frank Water also employs two highly skilled Indian nationals, Praveena Sridhar and Sachin Tiwari, on a part time basis, who support in the coordination and development of our overseas work and deserve equal recognition for their dedication, insight and hard work. Their contribution continues to significantly increase the strength and impact of our overseas programmes.

Statement of trustees' responsibilities

The trustees (who are also directors of Frank Water Projects for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

This report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

On behalf of the Board of Trustees,

Dr Anoo Jain

Date 13th March 2023
.....



Independent Examiner's Report to the Trustees of Frank Water Projects

I report on the accounts of the company for the year ended 30 September 2022, which are set out on pages 17 to 32.

Responsibilities and basis of report

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

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 386 of the Companies Act 2006; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Andrew Jordan FCA
ICAEW
Haines Watts
Chartered Accountants
6-8 Bath Street
Bristol
BS1 6HL

Date: 17th April 2023

FRANK WATER PROJECTS

Statement of Financial Activities (Incorporating an Income and Expenditure Account) FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Donations and legacies	2	318,520	201,650	520,170	342,152
Other trading activities	3	1,786	-	1,786	1,150
Investments	4	47	-	47	41
Total incoming resources		320,353	201,650	522,003	343,343
RESOURCES EXPENDED					
Raising funds					
Costs of generating voluntary income	5	88,094	-	88,094	65,199
Charitable activities					
Programmes	6	116,988	132,033	249,021	221,092
Awareness		60,317	-	60,317	26,670
Total resources expended		265,399	132,033	397,432	312,961
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS					
		54,954	69,617	124,571	30,382
Gross transfers between funds	17	(104,299)	104,299	-	-
Net incoming/(outgoing) resources		(49,345)	173,916	124,571	30,382
RECONCILIATION OF FUNDS					
Total funds brought forward		83,201	-	83,201	52,819
TOTAL FUNDS CARRIED FORWARD		33,856	173,916	207,772	83,201

The notes form part of these financial statements

FRANK WATER PROJECTS (REGISTERED NUMBER: 05580994)

**Balance Sheet
AT 30 SEPTEMBER 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	13	1,113	-	1,113	902
Investments	14	<u>10</u>	<u>-</u>	<u>10</u>	<u>10</u>
		1,123	-	1,123	912
CURRENT ASSETS					
Debtors	15	23,068	-	23,068	17,998
Cash at bank and in hand		<u>30,227</u>	<u>173,916</u>	<u>204,143</u>	<u>91,326</u>
		53,295	173,916	227,211	109,324
CREDITORS					
Amounts falling due within one year	16	<u>(20,562)</u>	<u>-</u>	<u>(20,562)</u>	<u>(27,035)</u>
NET CURRENT ASSETS		<u>32,733</u>	<u>173,916</u>	<u>206,649</u>	<u>82,289</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>33,856</u>	<u>173,916</u>	<u>207,772</u>	<u>83,201</u>
NET ASSETS		<u>33,856</u>	<u>173,916</u>	<u>207,772</u>	<u>83,201</u>
FUNDS	17				
Unrestricted funds				33,856	83,201
Restricted funds				<u>173,916</u>	<u>-</u>
TOTAL FUNDS				<u>207,772</u>	<u>83,201</u>

The notes form part of these financial statements

FRANK WATER PROJECTS

Balance Sheet - continued AT 30 SEPTEMBER 2022

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 13th March 2023 and were signed on its behalf by:

.....
Dr Anoo Jain

FRANK WATER PROJECTS**Cash Flow Statement
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

		2022	2021
	Notes	£	£
Cash flows from operating activities			
Cash generated from operations	1	<u>113,320</u>	<u>34,046</u>
Net cash provided by operating activities		<u>113,320</u>	<u>34,046</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(550)</u>	<u>(1,104)</u>
Interest received		<u>47</u>	<u>41</u>
Net cash used in investing activities		<u>(503)</u>	<u>(1,063)</u>
Change in cash and cash equivalents in the reporting period		112,817	32,983
Cash and cash equivalents at the beginning of the reporting period		<u>91,326</u>	<u>58,343</u>
Cash and cash equivalents at the end of the reporting period		<u>204,143</u>	<u>91,326</u>

The notes form part of these financial statements

FRANK WATER PROJECTS

Notes to the Cash Flow Statement FOR THE YEAR ENDED 30 SEPTEMBER 2022

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

	2022 £	2021 £
Net income for the reporting period (as per the Statement of Financial Activities)	124,571	30,382
Adjustments for:		
Interest received	(47)	(41)
Depreciation	339	293
(Increase)/decrease in debtors	(5,070)	5,988
Decrease in creditors	(6,473)	(2,576)
Net cash provided by operations	<u>113,320</u>	<u>34,046</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.21 £	Cash flow £	At 30.9.22 £
Net cash			
Cash at bank and in hand	<u>91,326</u>	<u>112,817</u>	<u>204,143</u>
	<u>91,326</u>	<u>112,817</u>	<u>204,143</u>
Total	<u>91,326</u>	<u>112,817</u>	<u>204,143</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

a) The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006, the Charities Act 2011, 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 the Republic of Ireland (FRS 102) and the Charities SORP (FRS 102).

These financial statements are those of the parent company only and not that of the group, as the charitable parent company has taken advantage of the available exemptions not to prepare consolidated accounts.

The charity is a public benefit entity as defined under FRS 102.

The financial statements are prepared on the assumption that the charitable company is a going concern.

b) Income from donations/grants is included in income when these are receivable, except as follows:

i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.

ii) When donors impose conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-condition have been met.

c) Expenses are recognised in the period in which they are incurred and include attributable VAT which cannot be recovered. Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such as grants being recognised as expenditure when the conditions attached are fulfilled.

d) Expenditure that is directly attributable to specific activities has been included in those cost of those activities. Support costs have been allocated 100% towards the charitable activities of the charity and split between activities on the basis of management knowledge and estimates of usage.

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

Fixtures, fittings & equipment: 4 years straight line.

f) Rentals applicable to operating lease agreements where substantially all the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

g) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

h) 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 restricted purposes.

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

j) The charity is exempt from corporation tax on its charitable activities to the extent that income and gains are applied to its charitable objectives.

k) The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2022

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations (including Gift Aid)	275,419	246,501
Grants	<u>244,751</u>	<u>95,651</u>
	<u>520,170</u>	<u>342,152</u>

Grants in the previous year included CJRS Government grants of £9,629.

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising activities	<u>1,786</u>	<u>1,150</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>47</u>	<u>41</u>

5. RAISING FUNDS

	2022	2021
	£	£
Staff costs	67,302	52,975
Telephone, stationery & printing	387	268
Equipment and maintenance	1,120	662
Travel & subsistence	3,264	77
Conferences & subscriptions	959	2,756
Fundraising events costs	12,933	5,756
Bank charges	<u>2,129</u>	<u>2,705</u>
	<u>88,094</u>	<u>65,199</u>

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2022

6. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 7)	Grant funding of activities (See note 8)	Support costs (See note 9)	Totals
	£	£	£	£
Programmes	95,858	80,863	72,300	249,021
Awareness	48,388	-	11,929	60,317
	<u>144,246</u>	<u>80,863</u>	<u>84,229</u>	<u>309,338</u>

Prior period to 30 September 2021

	Direct costs (See note 7)	Grant funding of activities (See note 8)	Support costs (See note 9)	Totals
	£	£	£	£
Programmes	65,642	79,013	76,437	221,092
Awareness	24,599	-	2,071	26,670
	<u>90,241</u>	<u>79,013</u>	<u>78,508</u>	<u>247,762</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	114,554	83,922
Phone, stationery & printing	14,970	4,116
Travel & subsistence	911	-
Conferences & subscriptions	1,811	483
Research & development	-	1,720
Legal and professional fees	12,000	-
	<u>144,246</u>	<u>90,241</u>

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2022

8. GRANTS PAYABLE

	2022	2021
	£	£
Programmes	<u>80,863</u>	<u>79,013</u>

The total grants paid to institutions during the year was as follows:

	2022	2021
	£	£
Bala Vikasa Social Services Society	13,813	-
People's Science Institute	32,500	19,741
Samerth Charitable Trust	10,800	35,092
Friends Service Council, Nepal	-	6,360
Lumanti	<u>23,750</u>	<u>17,820</u>
	<u>80,863</u>	<u>79,013</u>

These refer to payments made to carefully selected in-country NGO partners, to cover the costs of work carried out on Frank Water's behalf.

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2022

9. SUPPORT COSTS

Programmes	£
Awareness	72,300
	<u>11,929</u>
	<u>84,229</u>

	2022	2021
	£	£
Staff costs	55,459	58,831
Telephone, stationery & printing	8,146	7,406
Equipment and maintenance	2,076	343
Rent, rates, heat & light	9,059	5,026
Premises costs	345	1,484
Travel & subsistence	583	211
Conferences & subscriptions	443	267
Bank charges	688	159
Depreciation	340	293
Legal and professional fees	2,285	1,609
Accountancy	3,460	2,791
Governance costs	<u>1,345</u>	<u>88</u>
	<u>84,229</u>	<u>78,508</u>

10. NET INCOMING/(OUTGOING) RESOURCES

The operating loss is stated after charging:

	Year ended 30.09.22	Year ended 30.09.21
	£	£
Depreciation - owned assets	340	293
Independent Examiner's fees	<u>2,390</u>	<u>2,130</u>
	<u>2,730</u>	<u>2,423</u>

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2022

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the period ended 30 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the period ended 30 September 2021.

12. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	221,205	180,769
Social security costs	12,116	10,543
Employer's pension contributions	<u>3,994</u>	<u>4,416</u>
	<u>237,315</u>	<u>195,728</u>

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

2022	2021
<u>8</u>	<u>10</u>

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

The Trustees consider the key management personnel to be themselves, the Chief Executive Officer, Head of Operations and Fundraising and the Head of Programmes and Fundraising. Total remuneration and benefits paid to key management personnel during the year amounted to £102,556 (2021: £98,136).

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2022

13. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £
COST	
At 1 October 2021	6,863
Additions	<u>550</u>
At 30 September 2022	<u>7,413</u>
DEPRECIATION	
At 1 October 2021	5,961
Charge for year	<u>339</u>
At 30 September 2022	<u>6,300</u>
NET BOOK VALUE	
At 30 September 2022	<u>1,113</u>
At 30 September 2021	<u>902</u>

14. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 October 2021 and 30 September 2022	<u>10</u>
NET BOOK VALUE	
At 30 September 2022	<u>10</u>
At 30 September 2021	<u>10</u>

The investments represent a 100% holding of Frank Water CIC (incorporated in England & Wales)

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	18,367	14,984
Amounts owed by group undertakings	2,724	-
Other debtors	<u>1,977</u>	<u>3,014</u>
	<u>23,068</u>	<u>17,998</u>

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2022

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	11,898	10,337
Amounts owed to group undertakings	-	4,576
Accruals and deferred income	2390	6,800
Other creditors	<u>6,274</u>	<u>5,322</u>
	<u>20,562</u>	<u>27,035</u>

17. MOVEMENT IN FUNDS

	At 1.10.21	Net movement in funds	Transfers between funds	At 30.9.22
	£	£	£	£
Unrestricted funds				
General fund	83,201	54,954	(104,299)	33,856
Restricted funds				
ARUP	-	(998)	998	-
Other projects in India	-	(40,762)	40,762	-
Projects in Nepal	-	(26,287)	26,287	-
Samerth	-	(17,936)	17,936	-
Bala Vikasa	-	(18,316)	18,316	-
Beyond the Boundary	-	<u>173,916</u>	-	<u>173,916</u>
	-	69,617	104,299	173,916
TOTAL FUNDS	<u>83,201</u>	<u>124,571</u>	<u>-</u>	<u>207,772</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	320,353	(265,399)	54,954
Restricted funds			
ARUP	900	(1,898)	(998)
Other projects in India	9,000	(46,762)	(40,762)
Projects in Nepal	6,000	(32,287)	(26,287)
Samerth	500	(18,436)	(17,936)
Bala Vikasa	-	(18,316)	(18,316)
Beyond the Boundary	<u>188,250</u>	<u>(14,334)</u>	<u>173,916</u>
	201,650	(132,033)	69,617
TOTAL FUNDS	<u>522,003</u>	<u>(397,432)</u>	<u>124,571</u>

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2022

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
General fund	52,819	40,838	(10,456)	83,201
Restricted funds				
ARUP	-	7,694	(7,694)	-
Other projects in India	-	(15,723)	15,723	-
Projects in Nepal	-	(1,377)	1,377	-
Samerth	-	(905)	905	-
Bala Vikasa	-	(145)	145	-
	-	(10,456)	10,456	-
TOTAL FUNDS	52,819	30,382	-	83,201

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	253,530	(212,692)	40,838
Restricted funds			
ARUP	11,720	(4,026)	7,694
Other projects in India	10,500	(26,223)	(15,723)
Projects in Nepal	-	(1,377)	(1,377)
Samerth	67,593	(68,498)	(905)
Bala Vikasa	-	(145)	(145)
	89,813	(100,269)	(10,456)
TOTAL FUNDS	343,343	(312,961)	30,382

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2022

17. MOVEMENT IN FUNDS - continued

Description of funds

ARUP

The 'India WaSH Basins' project is a two-year programme supporting the development of a Toolkit - an agreed Integrated Water Resources Management (IWRM) mandate - for the regions of Andhra Pradesh, Chhattisgarh and Madhya Pradesh. It will aim to help them understand the issues and develop their own answers to securing safe, clean drinking water and sanitation. It will aim to help them understand the issues and develop their own answers to securing safe, clean drinking water and sanitation. This included a literature review to identify an extensive list of IWRM methodologies, guidance and practices relevant to the context of this project. Stakeholder mapping and initial engagement and review of current NGO practices; including information collection.

Other projects in India

This fund is made up of donations to support projects delivered by our delivery partners Samerth Charitable Trust, People's Science Institute, Bala Vikasa and Visakha Jilla Nava Nirmana Samithi in Chhattisgarh, Madhya Pradesh, Telangana and the Eastern Ghats in India.

Projects in Nepal

This fund is made up of donations to support projects delivered by our delivery partners the Friends Service Council and Lumanti in Nepal.

Samerth

This fund is made up of donations to a project supporting 8,904 people across 36 communities in the Kawardha district of Chhattisgarh.

Bala Vikasa

This fund consists of donations to a project providing clean sustainable water supplies to disadvantaged communities in the Indian state of Telangana.

Beyond the Boundary

This fund is in relation to a new grant to work at both site and basin levels, creating digital mapping, water and sanitation assessment reports and reports detailing recommendations for improvement relative to catchment governance and WASH conditions.

18. RELATED PARTY DISCLOSURES

Frank Water Limited is the trading subsidiary of Frank Water Projects.

During the year, Frank Water Limited paid £8,348 (2021: £10,172) to Frank Water Projects in respect of rent and overheads, and £2,724 was owed to the charity at the year end (2021: £4,576 owed from charity).

There were donations totalling £1,991 from the Trustees in the year ended 30 September 2022 (2021: £2,255).

19. 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 £1 each.

FRANK WATER PROJECTS**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022****20. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOMING RESOURCES				
Incoming resources from generated funds				
Donations and legacies	252,339	89,813	342,152	422,397
Other trading activities	1,150	-	1,150	2,444
Investments	41	-	41	40
Total incoming resources	253,530	89,813	343,343	424,881
RESOURCES EXPENDED				
Raising funds				
Costs of generating voluntary income	65,199	-	65,199	146,080
Charitable activities				
Programmes	120,823	100,269	221,092	321,728
Awareness	26,670	-	26,670	45,720
Total resources expended	212,692	100,269	312,961	513,528
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS	40,838	(10,456)	30,382	(88,647)
Gross transfers between funds	(10,456)	10,456	-	-
Net incoming/(outgoing) resources	30,382	-	30,382	(88,647)
RECONCILIATION OF FUNDS				
Total funds brought forward	52,819	-	52,819	141,466
TOTAL FUNDS CARRIED FORWARD	83,201	-	83,201	52,819

FRANK WATER PROJECTS

Detailed Statement of Financial Activities FOR THE YEAR ENDED 30 SEPTEMBER 2022

	2022 £	2021 £
INCOMING RESOURCES		
Donations and legacies		
Donations	275,419	246,501
Grants	<u>244,751</u>	<u>95,651</u>
	520,170	342,152
Other trading activities		
Fundraising activities	1,786	1,150
Investments		
Deposit account interest	<u>47</u>	<u>41</u>
Total incoming resources	522,003	343,343
RESOURCES EXPENDED		
Costs of generating voluntary income		
Wages	62,393	49,079
Social security	3,690	2,578
Pensions	1,219	1,318
Telephone, stationery & printing	387	268
Equipment and maintenance	1,120	662
Travel & subsistence	3,264	77
Conferences & subscriptions	959	2,756
Fundraising events costs	12,933	5,756
Bank charges	<u>2,129</u>	<u>2,725</u>
	88,094	65,199
Charitable activities		
Wages	107,138	78,419
Social security	5,765	4,143
Pensions	1,651	1,360
Research & development	-	1,720
Phone, stationery & printing	14,970	4,116
Travel & subsistence	911	-
Conferences & subscriptions	1,811	483
Professional fees	12,000	-
Grants to institutions	80,863	79,013
	<u>225,109</u>	<u>169,254</u>

This page does not form part of the statutory financial statements

FRANK WATER PROJECTS**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	2022	2021
	£	£
Support costs		
Wages	51,674	53,271
Social security	2,661	3,822
Pensions	1,124	1,738
Phone, stationery & printing	8,146	7,406
Equipment and maintenance	2,076	343
Rent, rates, heat & light	9,059	5,026
Premises costs	345	1,484
Travel & subsistence	583	211
Conferences & subscriptions	443	267
Bank charges	688	159
Depreciation	340	293
Legal and professional fees	2,285	1,609
Accountancy	3,460	2,791
Governance costs	1,345	88
	<u>84,229</u>	<u>78,508</u>
Total resources expended	397,432	312,961
Net income/(expenditure)	<u><u>124,571</u></u>	<u><u>30,382</u></u>

This page does not form part of the statutory financial statements

Accounts



Frank Water Projects

Report and unaudited financial statements

30 September 2021

Charity no: 1121273
Company no: 05580994

FRANK WATER PROJECTS

FINANCIAL STATEMENTS

30 SEPTEMBER 2021

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Frank Water has achieved a great deal over the 12 months, responding to the unfolding COVID-19 emergency in both India and Nepal. We took action, adapting our approach to ensure life-saving support to over 20,000 people across the two countries, as well as providing a water-secure future for over 8,000 people in India through our substantive work. In parallel, here in the UK we've attracted ongoing and new funding across all areas of fundraising, further diversifying our income. We've built significant, new and long-term partnerships and spent time developing our team and improving our processes to support our long term growth.

Objects

To enhance international public health by the provision of safe water, including supporting safe water projects throughout the world.

Aims and intended impact

Our vision is of a future where everyone, everywhere has access to resilient water resources for generations to come.

Our mission is to alleviate global water poverty, enhance health, and protect the natural environment by improving the way that people understand and use water, with a focus on those most in need.

Frank Water is committed to improving the health and wellbeing of some of the hardest to reach people within some of the world's poorest communities, through ensuring sustainable access to water, within a holistic water, sanitation and hygiene education (WASH) programme.

Frank Water's WASH Programmes provide technical and financial support with the aim of improving equitable access to safely managed water and sanitation services. To ensure the sustainability of the water services we support, our WASH Programmes also invest in developing and implementing water resources management approaches at community, water catchment and policy levels.

Frank Water believes that improving access to water and sanitation services is most effectively and sustainably achieved through a systems approach. The systems approach recognises that barriers and solutions to WASH services access involve multiple actors and requires interventions across a number of key areas. These areas are often referred to as the "Building Blocks" of the systems approach, and include; policy and legislation, institutional structures, regulation and accountability, finance, planning, monitoring and learning and infrastructure development.

In total, over 16 years of work we've reached 455,729 people across 677 communities.

Our overseas partners and field staff are embedded in the communities they support. This enables us to share skills and knowledge with existing changemakers within each community. Having these people 'on the ground' allows us to better understand the complex stories of marginalisation behind water poverty and insecurity, and enables us to design and deliver strategies that adapt to fit different scenarios. This provides a template from which we can scale up our different approaches.

Working with local partner NGOs and international research partners, we develop emergent, adaptive, open source models and approaches, which we advocate to larger agencies and the government, dramatically leveraging our impact.

The Trustees have considered the Charity Commission's guidance on public benefit when reviewing its aims and objectives, and when planning its future activities.

In line with guidance from the Charity Commission, the Trustees are satisfied that Frank Water continues to have significant charitable purpose, and delivers very tangible public benefit as listed below:

- In 2020-21, we continued to work on WASH programmes in two different states of India, as well as developing a new programme of work in the Kathmandu valley of Nepal. We reached a further 8,727 people across 18 communities, as well as continuing work across a number of communities that we've supported over recent years.
- We responded to the COVID-19 emergency, which dominated our work in India and Nepal this year, supporting over 20,500 people across 42 communities.
- We continued work with Arup to develop the WASH Basins Toolkit into a globally applicable framework and launched it on World Environment Day on 5 June.
- We continued to develop the WASH Connect App based on feedback from the beta testing, upgrading the user experience and building a back-end data collection tool to ensure smooth and seamless use for staff in the field.
- We continued to deepen our understanding and engagement of a systems thinking approach to our work and collaborated with peer organisations who, like us, aim to engage governments to change the system that keeps many millions of people locked in water poverty.
- We worked with local governments to access funding for WASH infrastructure such as toilets, wells, ponds and dams - leveraging £70,000 across our programmes in this year alone.
- Through our trading subsidiary (Frank Water CIC) we delivered our festival refill service at 6 UK festivals where we enabled over 7,000 people to use our water refill service, serving over 20,000 litres of filtered water to festival-goers. This supported conscious consumption of water in the most environmentally sustainable way, potentially saving the same number of single-use bottles from landfill whilst spreading the word about our global water challenges and Frank Water solutions.



Overseas WASH Programmes

COVID-19 Response Programmes in India and Nepal

This year's work continued to be impacted by COVID-19. The health and wellbeing of our own staff and that of our partners' in the field were of utmost importance and were considered central to every decision made in progressing our work.

We supported a total of 20,543 people across India and Nepal to understand the virus, seek support if needed, and protect themselves by enabling access to protective equipment.

Madhya Pradesh, India, reaching 2,700 people

Cases of Covid-like symptoms had started emerging in Dhar by the end of March and a complete lockdown was imposed on April 15, 2021. During this difficult time, we supported the local team to assist 21 communities in reducing the impact of the lockdown and effects of COVID-19, to:

- Prepare and distribute 980 'hygiene packs' which comprise soap, sanitiser, masks, gloves, toiletries etc.
- Provide 20 oximeters and thermometers for frontline ASHA (community health) workers, who were then able to help people in their catchment areas.
- Disseminate Information Education Communication (IEC) materials in the villages to communicate about COVID-19 including 450 posters to combat some of the fears around the disease. There was a prevailing behaviour that people who showed signs of illness didn't want to go to their health centre because if they then received a positive test, they would have to self-isolate and not be able to work.
- Establish WhatsApp groups for key people within each community, such as the water user committee members and the ASHA workers, so that we could centrally share information on good practices around hygiene and the latest government guidelines around COVID-19.
- Support the distribution of essential food rations for the very poorest of people: elderly people with no ration card; people living below the poverty line; and/or disabled people.

Chhattisgarh, India, reaching 14,343 people

In Chhattisgarh, the second wave of COVID-19 arrived between March – June 2021, having greater transmissibility and with post COVID-19 effects of continued illness. During this period the government imposed almost four months of continued lockdown in all the affected districts and this hampered the implementation of our ongoing WASH programme activities.

Instead, we worked with our local partner and in collaboration with the state government to source and distribute equipment and resources for local health workers, and distribute hygiene materials to the poorest communities.

Additionally, we supported an awareness campaign delivered via community meetings (where possible), as well as poster and pamphlet creation, printing and distribution.

We were able to reach 6,642 people across 5 panchayats (village clusters) of our current work area, whilst in addition, supported 7,701 people from 5 villages where we had previously completed work.

Kathmandu Valley, Nepal, reaching 3,500 people

After several months of relatively low daily cases in Nepal, COVID-19 cases began to rapidly spike in mid-April 2021, increasing consistently from 152 on 1 April to over 8,000 per day by 5 May. Despite its relatively small population of 29.5 million, Nepal found itself among the countries with the highest daily number of cases in absolute terms. Over 45% of COVID-19 PCR tests were positive over this period.¹

Frank Water acted to support the COVID-19 response in Nepal in six municipalities across the Kathmandu Valley, through the distribution of health materials and associated equipment to health care professionals and communities.

Activities included:

- Distribution of COVID-19 relief packages consisting of hand sanitizer, thermometer, oximeter, soap, washing powder, PPE kits, toothpaste, toothbrush, sanitary pads and masks. Distribution events were conducted in each municipality, and in some municipalities these events were reported by local newspapers and municipal journals, spreading the word further.
- Improving access to drinking water through provision of bottled water and water points for health care workers, sanitation workers and patients visiting vaccination centres during the vaccination campaigns in multiple locations across the municipalities.

2020-21 Substantive Overseas WASH Programmes in India

Madhya Pradesh (MP), India, reaching 2.085 people

Integrated Water Resource Management (IWRM) and Groundwater recharge measures: Over recent years, we have focused on improving knowledge of IWRM in our own teams, those of our partners and as far as we can, the relevant teams within the government of India. We have established a process for assessing water balances and planning activities that increase the amount of water available for agricultural, as well as domestic purposes.

To this end, Frank Water and our local partner worked in Madhya Pradesh to leverage time and resources from schemes funded under the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)

¹ <https://un.org.np/resource/covid-19-response-plan-nepal-may-2021>

scheme to allow local people to be paid to work in their own village. This is an innovation in the usage of the MGNREGA schemes, under which millions of people migrate each year to take up labouring work in distant areas of the country.

Following hydrological assessments overseen by the local NGO team, **the local community dug an astounding 1,200 recharge trenches - allowing rain water to percolate into the local aquifer, resulting in a noticeable improvement in water levels in the local area.**

The same process of assessment and planning accompanied the digging of 250 pits, dug in Dharampuri Block to enable tree planting. Tree planting is established as a groundwater recharge measure, allowing the capture of increased water through the increased vegetation. In the same area, a boulder check dam was additionally constructed through MGNREGA schemes, adding to the tree planting and other interventions focused on improving the levels of water in local aquifers.

Water: Household tap water was made available to every household in 5 villages - implemented by government departments, using government funding.

All the 334 households residing in 5 targeted villages are now using clean tap water at the household level. This is a significant achievement in one of the poorest districts in India and is aligned with the standard set out by the UN's Sustainable Development Goals (SDGs).

In line with our aim to make systems change and work with local government representatives, this work was implemented by the **Public Health and Engineering Departments of the Government of Madhya Pradesh**, using plans developed by communities with the help of our local team. The government dug large wells, built overhead tanks and a whole network of pipes across all the 5 villages. Water quality testing was conducted throughout the build and continues to this day. Madhya Pradesh is an area of high fluoride contamination in the water and so, following hydrogeological surveying, the wells tap shallow aquifers, ensuring the water is fluoride safe as per the geology of the area.

Sanitation: We've spent 2020-21 focusing on both household and school level sanitation: educating communities in the ways poor hygiene makes their families ill, and providing the infrastructure needed to keep clean water flowing in schools and other educational settings.

Drinking water points were built in:

- 1 school and 1 kindergarten in Balipur - funded and built by the government;
- 2 primary schools, 1 middle school and 2 kindergartens in Petlawad - funded and built by the government.

These safe drinking water points are serving around 500 pupils, providing clean water in an area of fluoride contamination that affects pupils in the household water supply. This makes this work even more impactful, with schools in India providing food and clean water for many of society's poorest children.

The water points were planned and technically designed by our teams, but they have been funded by a £10,000 grant from the local council (panchayat).

Hygiene: Frank Water supported our local partner to go house to house to talk to families about what 'good hygiene' looks like e.g. how to wash hands properly, why using a ladle to take water from storage container can stop disease, and how to make sure animals are not contaminating their water supply. This awareness at the household level is supplemented by training frontline workers and government officials in order to have continuity and ensure that learning, and support systems, stay in the local community.

In 2020-21, Frank Water and our local partner worked on hygiene education in 13 villages, reaching 1,000 people directly in their homes. Just under 250 frontline workers were trained in WASH good practice and COVID-19 prevention behaviours. This activity will ensure the learning continues to impact many hundreds of people in the future.

Advocacy: Frank Water's work in Dhar has drawn attention from government departments and NGOs alike and the head of our local partner team was invited by the government of MP to present our impact in Dhar at a session to explore ways forward for the government's Jal Jeevan (Drinking Water) Mission.

In 2021, our local partner, was one of only 175 organisations across India, shortlisted by the government to act as a technical support partner under the Jal Jeevan Mission. This a great step towards influencing policy around WASH and making our examples of best practice spread and benefit many thousands of people countrywide.

In terms of on the ground advocacy, we had another successful year, leveraging funds from the government to pay for water infrastructure - with £10,000 of funding used to create 5 new water points in schools across the district, as described in the 'sanitation' section above.

Chhattisgarh, India, reaching 542 people

Water and IWRM: Throughout the year, we worked with our local partner to assess, evaluate and understand the hydrological and societal situation across 13 targeted villages, with a population of 6,642 people. These assessments were taken to community planning meetings where detailed Integrated Water Resource Management (IWRM) plans were prepared and submitted to the local council (panchayat) for funding.

To date, 542 people across two villages are directly benefiting from improved water, with the remaining people and villages due to benefit over the next two years of the project.

From these plans, local communities and government departments worked together to:

- Build 7 wells for drinking water
- Dig drainage channels for waste water
- Construct 1 farm pond for irrigation and a further 2 for bathing

- Construct 10 vermicompost bins and 5 sessions of land treatment conducted to encourage double cropping in local farms
- Survey a total of 222 water bodies using skills gained through water management training
- Maintain cleanliness of 34 dug wells and 7 hand pumps in 5 Gram Panchayats, which improved usage of water sources
- Identify and orientate a total of 15 volunteers on WASH practices. These volunteers are now contributing at various capacities to promote and retain WASH practices in their respective communities. The 15 volunteers join others recruited in the previous year, to make a total of 30 volunteers in 13 project villages, 15 volunteers focus on WASH and 15 focus on Menstrual Hygiene Management practices.

Systems Strengthening in Chhattisgarh and Advocacy: The above work was funded by the Government of Chhattisgarh through schemes such as the Clean India Campaign - with the total amount leveraged through this work totalling almost £60,000, making our impact last longer and reach more people.

In one of the targeted panchayats, the IWRM principles that were developed and contained in the WASH Basins Toolkit, were incorporated into the government's farmer support Narwa Garwa Ghurwa Badi (NGGB) Scheme. In this way, as well as many others, we are changing the system of delivery of services, rather than trying to deliver these services ourselves, the knowledge and approaches are adopted by the government schemes.

In the last year we have been supporting our local partner to train and advocate to local government departments. With 29 government officials from areas such as the Public Health and Engineering Departments (PHED) and Clean India Campaign trained and encouraged to work with us to construct water conservation structures, percolation pits, recharge pits, earthen dams and measuring structures.

Importantly, the training was presided by the Block CEO Mr. Vijay Dayaram, a highly influential official, who understands the importance of collaboration between the civil society and government sectors. Supporting government officials to technically improve their work has proven to be an important way in which we can engage and improve delivery of government services.

Sanitation: When someone supports Frank Water they know that we are going to be working in some of the poorest places in the world, on some of the knottiest problems. They also know that we're going to be frank with them about the issues, even if it's hard to hear. Open defecation (OD) is one of those issues and progress is hard to achieve.

A baseline survey additionally revealed that 414 (49%) families have toilets in their home and that 198 (23%) families have toilets in usable condition and 216 (26%) of toilets are in not usable condition. However, although 198 families have toilets in usable condition, these families still practice open defecation.

In 2020-21, we held several rounds of discussions and education workshops in the community about the negative health impacts of open defecation.

With our local partner, we are in discussions with UNICEF and the government's panchayats (local councils) to develop ways of improving water resource management, sanitation infrastructure, proper drainage systems and, most importantly behaviour change strategies, all aimed at increasing the use of toilets and ensuring overall sanitation. This will be our focus with these communities over the next two years.

It should be noted that tribal communities have prevailing open defecation practices and in the target population of 6,642 people, 4,648 (70%) are schedule tribe (ST) and 1,149 (17%) are scheduled caste (SC) - so, almost 90% are from the poorest, tribal communities of India.

Hygiene: It is difficult to persuade people to wash their hands with soap if this has not been part of their routine, and using materials such as ash instead of soap has seemed to be perfectly adequate. One way we can galvanise energy around this issue is to 'hang' our work around the UN global days and in this case, the UN's Global Handwashing Day in October each year.

With our local partner and in collaboration with UNICEF, we executed 21 days of a '*Hand Hygiene*' campaign - reaching a population of almost 6,500 people with messaging. The campaign was mainly focused on creating awareness among the villages about hand hygiene with special reference to COVID-19 prevention measures. As a part of the campaign, there were demonstrations on the six steps of good handwashing with soap and water.

The campaign was rolled out widely to children through health centres, Anganwadi (kindergarten) centres and schools. We know that diarrhoea is the third most common cause of death in under-five children in India, responsible for 13% deaths in this age-group, killing an estimated 300,000 children each year² and so children are a focus for this work.

At the political level, we held a State-level Virtual Consultation on the '*Hand Hygiene*' Roadmap in collaboration with UNICEF Chhattisgarh and our local partner. In this virtual consultation, all concerned stakeholders such as the education department, health department, community based organisations (CBOs), donor organisations, youth groups and CBOs representing persons with disability all participated and agreed to redouble their efforts to make an impact on hygiene behaviours.

Our baseline survey in 2021 showed that 30 (3.5%) out of 845 families have a dedicated space for washing hands with soap and water in their homes and 52 (6%) households follow six steps of handwashing - clearly showing the urgent need for our work over the next two years.

Menstrual Hygiene Management (MHM): Over the last year, community workshops and group discussions were organised with Anganwadi (kindergarten) workers and Mitantin (health workers) to re-emphasise the

² <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC4367049/>

need for better conditions and attitudes towards Menstrual Hygiene Management for adolescent girls and women in the villages.

Through MHM orientations 18 Anganwadi workers and 18 Mitnin have been educated and supported and the message that *"understanding and knowledge of menstrual hygiene is not just limited to women in the family but every single person of the family and community, as it directly impacts the health and hygiene of women"* was highlighted.

A new group of 15 MHM volunteers have been identified to promote Menstrual Hygiene Management in the 13 focus villages and a group of five Master Trainers (MT) on MHM has been formed for regular training and orientations to community members,

We have selected 30 families at random to follow over the next two years to study how behaviour change can be achieved and we will be collaborating with other NGOs and government agencies to make sure this learning is shared amongst our peers.

2020-21 Substantive Overseas WASH Programmes in Nepal

Health Centres, Kathmandu Valley, Nepal

Baseline survey, MoUs and plans for action: Throughout the COVID-19 crisis of 2020-21, health centres across the world have been under pressure like never before. A World Health Organisation (WHO) report in 2020 identified major global gaps in WASH services in Nepal: one third of health care facilities do not have what is needed to clean hands where care is provided; one in four facilities have no water services, and 10% have no sanitation services.

In 2020-21, Frank Water worked with our Nepalese partner, to conduct a baseline survey of 31 Health Centres (HCs) across the Kathmandu Valley in Nepal. Our aim is to assess the situation across the area and focus on those HCs most in need over the next three years - helping up to 60,000 people.

The results of the survey demonstrate that there are serious issues regarding the provision of health services in Nepal that reflect global trends in health provision across all lower and middle income countries.

Data from the baseline survey showed that all the surveyed Health Centres (HCs) have drinking water available to patients and staff and almost all (94%) had some kind of direct water supply. However, 1 in 4 (25%) of the HCs reported a water crisis or shortages in the last 2 years. It is noteworthy that almost half (47%) of the centres had never tested the quality of their water supply and at the time of the survey, 28% of the main water sources were not available. Only 16% of the HCs had separate toilets for men and women and only 22% had toilets that were separated for staff and patients.

A minority of the HC had toilets that had Child, Gender and Disability (CGD) adapted toilets and, with 78% having no CGD friendly toilets and 69% having no toilets that were designed for people with limited mobility. Significantly, 72% of the HCs said that the number of toilets in their facility was insufficient.

The majority of HCs (59%) do not provide tools to provide for menstrual health needs (covered trash bin, soap and water etc) and 12% only partially provide these items, meaning less than a third (29%) of the HCs are properly able to help women with their menstrual health needs.

We have worked with three municipalities to agree on a Memorandum of Understanding (MoU) to start work (a lengthy process as year one is around project design and building relationships with the local community) and we are currently working on detailed plans to respond to the findings of the baseline data. Over the next two years, we will be working in 11 HCs, improving the lives of 60,000 people.

UK Programme

Over the last eleven years we've engaged directly with domestic UK audiences through our CIC's activity at festivals and events, and in the last five years we've developed and piloted a number of formal education-based activities both in schools and at events. In 2019/20 we started to develop and deliver an ambitious education programme here in the UK.

Frank Water's UK Programme aims to improve the systems and behaviours around the usage and management of water in the UK. UK-based activities are gathering more support and relevance as water security becomes a truly global concern. To connect our work across the globe and use our knowledge gained over 16 years of work in the WASH sector in India and Nepal, we can inform our UK audience about the importance of water, the threat of water scarcity to us all, and how we can all play a part in creating a water secure, climate resilient future.

Despite positive feedback from the delivery of our 'Water for the World' workshops for schools in March 2020, we weren't able to deliver any further interventions for over a year, due to COVID-19. During this time, we reflected on our resources, reach and ability to deliver this style of education programme at scale, as well as the appetite considering the loss of even the most basic education within most schools during the pandemic.

We are working with an environmental education consultant to assess all of our education materials and plans for interventions and those of our partners in the UK, around water, and work with us to draw up a strategy and plan for the future of our UK awareness and education programme. We are excited about what comes next for Frank Water's UK Programme as attention on the climate increases.

Research and Development

UWE/NERC: While COVID-19 continued to have an impact on our research and implementing on the ground data collection, relationships developed with University of West of England (UWE) during 2020-21, including meeting with more academics and researchers. Plans were also put in place to restart this work on water quality monitoring with our partners in Telengana.

People with Disability (PwD) in India: With our partner in Chhattisgarh, we initiated research on how people with disabilities (PwD) are accessing WASH infrastructure and the team conducted a survey focusing on tap and toilet access problems for male and female PwDs in using toilets and also the fulfilment of their rights and entitlements.

The research revealed that of 15 PwDs from 5 Gram Panchayats (local councils) only 7 have Certificate of Disability (used to claim entitlements), only 3 are receiving a disability allowance in their pension and only 2 have registered to claim their correct entitlements. With regard to WASH, only 9 have access to toilets in their homes but none of the toilets were 'disability friendly'. The team is taking action following the research and has already helped some of those surveyed to claim their correct certification and benefits. We will now focus on adapting toilets and water points so that they are accessible to PwDs and to continue our research on this area.

The GW4 Alliance: We hosted a workshop with GW4 Alliance looking at IWRM research gaps for this network of universities that focus on water research. We are members of a Special Interest Research Group on IWRM, which has potential to lead to insightful research projects within our programmes.

UK Team Research: We authored two research papers across the year, titled '[Learnings from our COVID-19 responses](#)' and '[Baseline data collected in 31 health centres in Nepal](#)', sharing our knowledge and experience with partners and the sector.

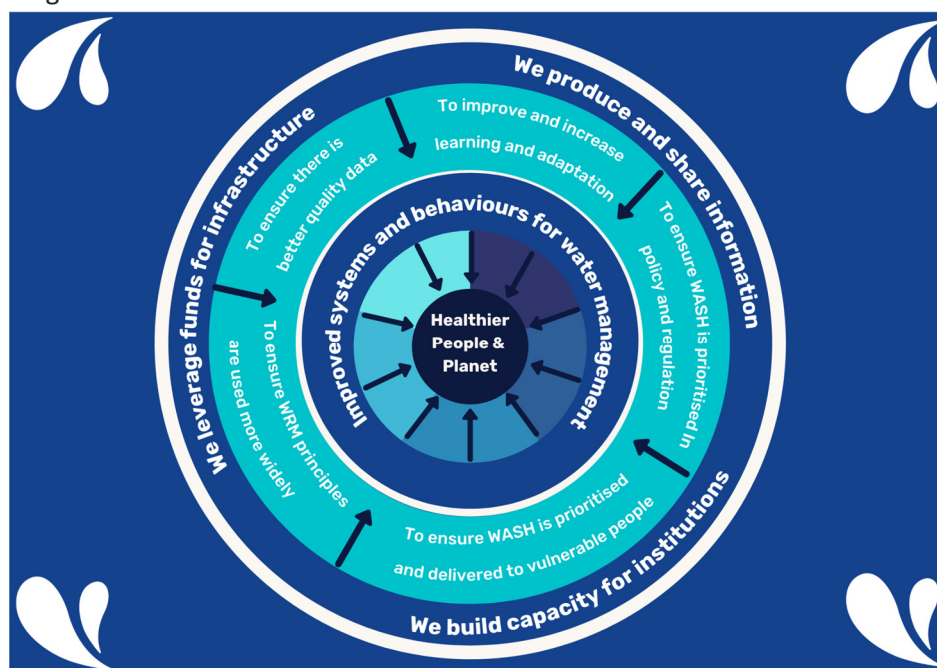
Frank Water Toolkits and Apps: Work with our strategic partner Arup has continued, with the creation of the Global WASH Basins Toolkit from our original, India based work, enabling local communities to better understand their water resources. We have used our sector networks in India and beyond to seek peer reviews of the global Toolkit and it is currently pending feedback in Uganda, Mozambique, Sudan, Mexico and Nepal.

Work on the WASH Connect App has developed to include an integrated data collection facility. This will enable field workers to input data within the App rather than through an external, third-party application. This will improve the access to the data for the users and additionally enable us to develop trend analysis for the sector.

Working with our partners, Formus Pro and Arup we have completed the WASH Feasibility Assessment Toolkit (WASHFAT) - a resource to ensure water projects are technically feasible in mountainous regions. In 2022, we are aiming to integrate this into the Global WASH Basins Toolkit and be deployed in our new spring management programmes in the Himalayas.

Systems Strengthening to make bigger, longer lasting Impacts

In 2020-21, more than any previous year, we have focused on supporting the India state governments to improve the way that they provide water and sanitation to vulnerable populations. Frank Water has no intention of taking the place of government and providing taps and toilets with donated funds. To this end, we have reworked our Theory of Change (ToC) (figure below) to reflect the systems strengthening approach to change.



Frank Water uses a systems approach to helping local governments provide their populations with water and toilets by adding knowledge, research, training, workshops, policy recommendations and a whole host of other activities. We also leverage funds so that the government is strengthened in its ability to implement projects and, most importantly, we stand behind governments, not replace them. In this way, we strengthen the system for future generations and, at the same time, make our own work more sustainable into the future. We focus on improving areas such as infrastructure, policy and legislation, institutions, learning and adapting and water resources management - together they provide an enabling environment for communities to get the services they need.

These, collectively, are all aimed at driving systems change around WASH - making a bigger and more long lasting impact. Making our financial support go further and making life changing improvement possible for significantly more people through the indirect benefits achieved through improved government ability to deliver services such as clean water.

System strengthening is more complicated to do and more difficult to explain to supporters but if our aim is to get water to everyone, forever, we need to change the whole of the system, not just a whole load of cisterns!



Achievements in Awareness Raising

Our awareness and communications work continues to have a significant, positive impact on raising the profile of our work as well as fundraising through a number of events, activities, campaigns and through various print, broadcast and online media throughout the year locally, nationally and internationally.

This year's highlights included recruiting Hope Norman, our Communications and Marketing Assistant. Hope is an apprentice, studying Digital Marketing and has been an asset from day one. She's taken responsibility for all social media, designed and developed a media pack for corporate partners, created a communications plan for regular givers and supported all members of the team.

In addition, we made significant progress on our new [website](https://www.frankwater.com) (which went live in December 2021). This was a slower process than anticipated given our complete reliance on voluntary support from UX and UI design experts. However, we are hugely grateful to the high calibre expert volunteers who have supported us along the way and very excited about our fabulous new website www.frankwater.com

We developed the Frank Water adoption journey to track and guide the routes that our different supporter groups might take. This reference document is designed to inform our fundraising and communications strategy and will help us put in place tactics to retain and steward all our supporters (wherever they start) along their journey.

We completed Water for the World - an online quiz for secondary school students. Designed by a team at Arup, this is a series of questions and answers around water and the global WASH crisis that will help raise awareness of our work among a different, younger audience.

We developed a bespoke comms plan for our Regular Givers community - the Raindrop Regular Givers. With their own logo, access to exclusive Frank Water content and early bird offers, we hope this will help us retain these precious supporters and encourage them to spread the word and ultimately increase their donation.

We took part in Google Analytics training, hosted by the Tech4Good SW network. The trainer - Ryan Webb has since come on board to support long term with SEO, Adwords and Analytics - this is especially relevant to making our new website work as hard as possible.

We collaborated with different members of our Rainmaker Club to run social media giveaways. These are effective tools for stewarding partners, showcasing their support and improving engagement on social media.

Frank Water in the Media

Our range of bottled water in recycled glass bottles was awarded 5 stars by Xanthe Clay in the Telegraph as part of her review of sparkling water brands.

Our range of refillable water bottles was included in the Social Enterprise UK Christmas Gift Guide for 2020.

Our partnership with Rainmaker Club partner, Waste Source was mentioned in LetsRecycle.com

We've seen further significant growth in online awareness, specifically through social media, our own website and blog and regular newsletters.

Advocacy in the UK

Ahead of the Climate Change COP 26 in 2021-22, we worked alongside Arup in 2020-21 to submit a paper on our collaborative WASH Basins Toolkit project as a nature-based solution to the climate crisis.

We also worked with Arup to create an ICE (Institution of Civil Engineers) paper on the WASH Basins Toolkit, which was accepted and published in the [ICE magazine and website](#).

Our Head of Programmes and Funding, Jon, was interviewed and featured in Bristol 24/7 magazine and website as [one of Bristol's 17 SDG activists](#) in the run up to COP 26 - he appeared in posters around town and become a 'local hero' for his work through Frank Water on SDG 6 - water and sanitation.

We delivered talks as part of Arup's World Water Day series and at the GW4 conference.

In the run up to COP 26, we worked with Toward 2030, which works to align community action and culture through the lens of sustainable development to celebrate how Bristolians are localising global conversations with on-street interventions. For SDG6, local street artist MauMau considered Frank Water's relationship with water in a local/global conversation. As global citizens, we all have a responsibility to join the dots between the way we use water here in the UK, and the water scarcity that affects other parts of the world, and make long term changes. You can find this fantastic artwork just off Brunswick Square in Bristol.

We collaborated with [Pocko Social](#) as part of their alternative advent calendar that aimed to spotlight a number of international charities using innovative, bespoke-created artwork. Artist studio Pleid created a gif for social media to encourage donations and raise awareness.

Our India Programme Co-ordinator, Praveena represented us by speaking on a webinar hosted by SWAN and the Safe Water Network for International Women's Day on "Women, Data and Tech: Enabling Smart Water Management in India".

Awards

Our work with Arup was shortlisted in two categories at the [Better Society Awards](#) 2020: Tech For Good and Partnership with an International Charity.

Behaviour Change in the UK

Our Festival Refill initiative (run by our trading subsidiary and social enterprise Frank Water CIC) supports

behaviour change and protects our UK environment (especially our waterways) from further plastic pollution.

After a festival-less summer in 2020, we were looking forward to gearing back up to delivering our refill service at over 12 festivals in the summer of 2021, but sadly various uncertainties meant that many decided to cancel for another year. In the end, we attended 6 festivals across the UK, serving refills, raising awareness of our work, and inspiring new support through engaging campaigns and competitions run on site. Overall, volunteers served more than 20,000 litres of chilled, filtered water to thirsty festival-goers.

Thank yous

In-kind support for our awareness raising work was provided by various generous companies and individuals. In particular, thanks go to Ollie Francis, Yvette Commander, Ben Coleman, Jonti Eccles for their huge contribution to our new website, Izzy Boulton for social media support, Martin Kerslake, Aamina Mohamed and Kira Mackaskill for graphic design and video editing. **We could not have done it without you.**



Achievements in Fundraising

As with many organisations, COVID-19 continued to affect fundraising in 2020-21. However, after a restructure at the start of the year, the team settled into new roles and faced the challenges head on. Our income for the year was above the original target, and face to face events made a return!

Highlights included our most successful Big Give Christmas Challenge in December 2020, where we managed to raise almost double our target, bringing in over £38,600. We also moved our Annual Fundraising Dinner online when face to face events in an indoor space didn't feel safe - over £6,000 was raised from the event with supporters joining the dinner by video link from the comfort of their sofas. The evening included an update from Praveena in India, live music from soulful artist Purdy, an auction and a brilliant opportunity to build stronger relationships with current and new supporters.

Our second Stand Up for Safe Water paddle board challenge event was able to take place - and was the time when new staff got to meet one another in person, and meet our wonderful corporate supporters. The afternoon saw 20 teams take to the water in a paddleboarding tournament, and was a brilliant opportunity for networking, team building, supporting current partners and showing new corporates how well a partnership can work with Frank Water.

We launched a collaboration with Cloudburst Collaborators, Bart Ingredients. Their range of roasted masala spice blends feature the Frank Water logo across the packaging. For every tin they sell, Bart donates 10p to Frank Water (which makes up part of their annual donation). This collaboration attracted plenty of media attention in Waitrose magazine and Waitrose Weekend Magazine. In addition, Bart worked with a number of social media influencers to create recipes using the ingredients, helping boost sales and raising awareness of Frank Water at the same time!

Other collaborations included To Be Frank's (TBF) SDG embroidery project which saw TBF donating a percentage of sales to Frank Water for every embroidered Clean Water Tee they sold. Once again, Nkuku

supported Frank Water with their Black Friday campaign. Holidays in Rural India set up a Good Giving shop, donating a percentage of sales of artisan products from India.

We moved our regular Rainmaker Breakfast online, with Sachin joining the networking breakfast from India, and shared more about the longer-term effects of COVID-19 on our work, and more widely in India and Nepal. Sachin explained that there is now greater poverty, induced by COVID-19, which means more communities are marginalised and without access to safe drinking water, sanitation and hygiene, underlining the continued need for FW's work.

On 17th March 2021, we launched our week-long Raise the Water Level campaign to coincide with World Water Day. As well as shining a light on the importance of water to everyone, the campaign also highlighted our work providing those most at risk from the climate crisis with long-term access to safe, clean water, sanitation and hygiene. The campaign raised over £20,000 with donations from a philanthropist, two corporates and a great deal of support from our core supporters.

In June 2021, it was clear that further funds were required with the COVID-19 response work in India and Nepal, and we relaunched our Coronavirus appeal, raising a further £12,000. To aid the fundraising team organise events and better understand their donors, the team were joined by two interns from the University of Bristol over the summer, and Frank Water would like to take this opportunity to thank both Leo Bunting and Susi Latham for their support.

Throughout the year, we were successful with funding from Trusts and Foundations. Relationships deepened with funders, who understood the value and challenge of undertaking our work whilst COVID-19 was still rife.

Frank Water would specifically like to thank Allan and Nesta Ferguson Charitable Trust, Be One Percent Foundation, The Carmela and Ronnie Pignatelli Foundation, The Drinking Fountain Association, Education and General Charitable Trust, Open Gate Trust, The Scott Bader Commonwealth Limited, Seba Trust, The Souter Charitable Trust, The Tula Trust Limited and The Waterloo Foundation who have supported us this year.

Frank Water would like to take this opportunity to thank all of our corporate supporters who make up our Rainmaker Club and have supported us this year in myriad different ways, both in kind and through their generous donations.

We would also like to take this opportunity to thank the many individuals who have supported us, especially our fantastic Patrons, Ambassadors, event fundraisers and every one of our Raindrop Regular Givers who help to enable a more sustainable future for Frank Water.

Frank Water also received many donations from the general public for which we are extremely grateful. As with all small organisations, every penny counts and we really appreciate every donation we receive.

Financial Review

General review of position at end of year

The year was a tough one, and we are pleased to have come through the year with a surplus and a refreshed and renewed sense of purpose moving forward.

Total income for the period was £343,343 (2020: £424,881) and total expenditure was £312,961 (2020: £513,528), providing a surplus for the period of £30,382 (2020: deficit of £88,647). We have worked hard on our reserves policy and planned for developing income streams to ensure we continue in this positive vein.

Allocation of funds

We think it is important to clearly outline our charitable spend: how we allocate the funds donated to us by our generous supporters. We never spend restricted grants on fundraising activities.

Reserves Policy

The Trustees regularly consider the reserves held by the charity, and regard a level of three months' operating costs in reserves as satisfactory. If at any point reserves fall below the three months' operating costs target, the Trustees have agreed to act immediately to ensure continuity of work.

At 30 September 2021, Frank Water held £83,201 in reserves, the entirety of which are unrestricted general funds.

The income of Frank Water is applied solely towards the fulfilment of the charitable objects.

Grant-making Policy for overseas implementation work

Frank Water has a robust partner selection process, which is reviewed regularly and used to identify and evaluate suitable partners and projects. After an initial, careful selection process, we work in partnership with the local NGO, collaborating to develop new project plans, and directly contributing to ongoing programme management and delivery.

This approach has enabled us to successfully identify in-country NGO partners, with whom we can plan long term, mutually beneficial relationships that offer significant development of programmatic approach.



The Future for Frank Water

Our key focus over the next 12 months will be to continue improving access to WASH services for some of the most marginalised communities in India and Nepal.

We will continue to use our WASH Basin Toolkit and App, and expand into more marginalised communities with our partners. We will undertake a review of our in-country partnerships to ensure we are having the greatest impact; our visions remain aligned and they still have capacity to deliver our direct WASH work.

We will undertake research into establishing a sustainable UK Programme, with the aim of engaging the UK public in becoming global citizens and encouraging them to take action on the interconnectedness of global water and the climate crises.

We will further diversify our funding streams, including legacy fundraising and philanthropy and develop a case for support. The Charity will look to gain multi-year grants that will provide stability and continuity that our core programme requires to deliver the ambition and impact we aspire to have. Responsibility for fundraising continues to be spread across the business, and in this vein the team will continue to communicate regularly with our close and committed supporter base, maximising the opportunities provided to us as a small, nimble and dynamic charity.

With a newly established team structure, the Senior Leadership Team will hold 'away day' sessions for the team to reconnect with the vision of the charity, remain updated on the longer-term work being undertaken and understand the different aspects of the Charity and CIC. The Senior Leadership Team will be supported by the Board, ensuring continued good governance.

Structure, Governance and Management

Legal status, date of incorporation and date of charity registration

The organisation is a company limited by guarantee, incorporated on 3 October 2005 and its objectives and powers are set out in its Memorandum and Articles of Association. The organisation was registered at the Charity Commission on 18 October 2007.

Details of the governing document

The Memorandum prohibits any distribution of funds to trustees other than for proper reimbursement of costs incurred on the company's business.

Method of recruiting and appointing new trustees

The trustees have appointed a Chair, and membership is open to other individuals. Wide recruitment advertising is undertaken and trustees may propose additional individuals who can bring specific skills and networks to the charity and, if a majority of the current Board are in agreement, official appointment paperwork is undertaken. Inductions and training are provided for new trustees as required.

Diana Finch stepped down from the Board in May, after supporting the Board with her experience in accounts management and the non-profit sector for the previous two years.

Anoo Jain has continued in the role of Chair and has significantly developed the Board along with the CEO, Katie.

Shawn Smith joined us in July 2021, to focus on supporting the accounts and financial management. Shawn has served in senior finance positions for over 30 years in industry in the UK and India and brings significant financial experience to the board.

Organisational structure and decision making

The trustees meet four times a year with the Chief Executive, Head of Operations and Fundraising and Head of Programmes and Funding, to discuss the strategic direction of the charity, ensure its core aims and objectives are being met in the most efficient way, and to take account of any risks to the charity and make sure all legal obligations are satisfied. In addition to the quarterly meetings, the trustees communicate regularly on a variety of topics relating to the objectives and operation of Frank Water.

The day to day business of the charity is handled by the Chief Executive, staff and volunteers.

Related parties

Frank Water Projects owns 100% of the share capital of the trading subsidiary, Frank Water CIC. The ultimate controlling party is the Board of Trustees as a body. Katie Alcott is a senior employee of Frank Water Projects and Frank Water CIC. Frank Water Projects also shares overheads with Frank Water CIC, which it pays for at market rates.

There are no other subsidiaries or charities controlled by the same trustees. All trustees have completed a register of interests form so that potential related parties can be identified.

Risk management

The Board identify and review the risks to which the charity is exposed, and ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

The Board and the Management Team have developed a robust approach to managing risk. Undertaking an annual assessment of the risks facing the organisation. This assessment process will update the risk register, which assigns management of these risks to specific individuals and recommends actions to be taken, where necessary, in order to manage their likelihood or impact. The Senior Leadership Team also highlights specific risks as they arise and report these to the Board at the quarterly board meetings.

Attention is currently focused on the following risks, and the Board's plans and strategies for managing those risks, arising from:

- Delivering sufficient funds considering the effects of the continuing pandemic: Focus is being placed on demonstrating track record, impact and leveraging effect of our funds through good, clear and regular communications to all funders. Regular reviews of fundraising are undertaken and actions implemented to reallocate resources where appropriate. Meanwhile, regular updates to the financial forecast are reviewed, to ensure that costs are kept in line with funds raised.
- Retention of key personnel in the UK and India: Development of accurate job role profiles, robust recruitment process, standardised notice period, performance management systems and pay structure benchmarking to attract and retain key staff. Investment in staff capacity, flexible working policies and non-remuneration based benefits and incentives. Recruitment, engagement, development and appropriate retention of the Board.
- Ability of Frank Water CIC to repay the social investment loan: Focus on developing CIC staff and board to ensure business plan can be followed and revenue generated. Ensure continued close communication and interaction between charity and CIC.

Volunteer and staff team

Frank Water is extremely fortunate to have developed a dedicated group of volunteers, without whom the charity could not function as efficiently as it does and would have far less reach and impact.

The time donated to us by our volunteers helped us in a number of ways:

- Research and development
- Campaign coordination
- Grant funding applications
- Overhauling of our accounting and forecasting systems
- Helping to ensure sporting events ran smoothly
- General awareness raising activities and promotion of Frank Water
- Consultancy in support of programme development
- Graphic design and social media support

The core UK team has continued to work with determination, skill and incredible passion, despite the various challenges, and deserve recognition for the varying and many successes over the year.

Frank Water also employs two highly skilled Indian Nationals, Praveena Sridhar and Sachin Tiwari, on a part time basis, who support in the coordination and development of our overseas work and deserve equal recognition for their dedication, insight and hard work. Their contribution continues to significantly increase the strength and impact of our overseas programmes.

Statement of Trustees' Responsibilities

The trustees (who are also directors of Frank Water Projects for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

FRANK WATER PROJECTS

TRUSTEES' ANNUAL REPORT

30 SEPTEMBER 2021

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

On behalf of the Board of Trustees

Anoo Jain

Date.....



FRANK WATER PROJECTS

REFERENCE & ADMINISTRATIVE INFORMATION

30 SEPTEMBER 2021

Registered Name	Frank Water Projects (often known as FWP, Frank Water or Frank Water Charity)
Company number	05580994
Charity number	1121273
Registered office and operational address	1-3 Gloucester Road Bishopston Bristol BS7 8AA
Trustees/Company Directors	Mr Anoo Jain, Chair Miss Elena Oyon Mr Chris Guy Mr Jack Jones Ms Diana Finch (resigned 25th May 2021) Ms Sarah Moore Mr Oliver Jones Mr Shawn Smith (appointed 19th July 2021)
Principal staff	Mrs Katie Alcott MBE - Chief Executive Officer Miss Katie Endacott - Head of Operations and Fundraising Mr Jonathan Shepherd - Head of Programmes and Funding
Bankers	Triodos Bank Deanery Road Bristol BS1 5AS
Independent Examiner	



Independent Examiner's Report to the Trustees of Frank Water Projects

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 September 2021 which are set out on pages 24 to 37.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company 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 company's accounts 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

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts 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, other than the matter identified below, 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 accounts to be reached.

Matter of concern identified

The Trustees' view on the impact of Covid-19 is disclosed in the accounting policies note. However, not all future events or conditions can be predicted. The Covid-19 viral pandemic is one of the most significant economic events for the UK with unprecedented levels of uncertainty of outcomes. It is therefore difficult to evaluate all of the potential implications on the charity's trade, customers, suppliers and wider economy.

Matthew Bracher FCA
Institute of Chartered Accountants in England and Wales
Haines Watts
Chartered Accountants
6-8 Bath Street
Bristol
BS1 6HL

Date:

FRANK WATER PROJECTS

Statement of Financial Activities (Incorporating an Income and Expenditure Account) FOR THE YEAR ENDED 30 SEPTEMBER 2021

		Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
	Notes				
INCOMING RESOURCES					
Incoming resources from generated funds					
Donations and legacies	2	252,339	89,813	342,152	422,397
Other trading activities	3	1,150	-	1,150	2,444
Investments	4	41	-	41	40
Total incoming resources		253,530	89,813	343,343	424,881
RESOURCES EXPENDED					
Raising funds					
Costs of generating voluntary income	5	65,199	-	65,199	146,080
Charitable activities					
Programmes	6	120,823	100,269	221,092	321,728
Awareness		26,670	-	26,670	45,720
Total resources expended		212,692	100,269	312,961	513,528
NET INCOMING/(OUTGOING)					
RESOURCES BEFORE TRANSFERS		40,838	(10,456)	30,382	(88,647)
Gross transfers between funds	16	(10,456)	10,456	-	-
Net incoming/(outgoing) resources		30,382	-	30,382	(88,647)
RECONCILIATION OF FUNDS					
Total funds brought forward		52,819	-	52,819	141,466
TOTAL FUNDS CARRIED FORWARD		83,201	-	83,201	52,819

The notes form part of these financial statements

FRANK WATER PROJECTS

Balance Sheet AT 30 SEPTEMBER 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	12	902	-	902	91
Investments	13	<u>10</u>	<u>-</u>	<u>10</u>	<u>10</u>
		912	-	912	101
CURRENT ASSETS					
Debtors	14	17,998	-	17,998	23,986
Cash at bank and in hand		<u>91,326</u>	<u>-</u>	<u>91,326</u>	<u>58,343</u>
		109,324	-	109,324	82,329
CREDITORS					
Amounts falling due within one year	15	(27,035)	-	(27,035)	(29,611)
NET CURRENT ASSETS		<u>82,289</u>	<u>-</u>	<u>82,289</u>	<u>52,718</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>83,201</u>	<u>-</u>	<u>83,201</u>	<u>52,819</u>
NET ASSETS		<u>83,201</u>	<u>-</u>	<u>83,201</u>	<u>52,819</u>
FUNDS	16				
Unrestricted funds				83,201	52,819
Restricted funds				<u>-</u>	<u>-</u>
TOTAL FUNDS				<u>83,201</u>	<u>52,819</u>

The notes form part of these financial statements

FRANK WATER PROJECTS

Balance Sheet - continued AT 30 SEPTEMBER 2021

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

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

.....
Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

a) The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006, the Charities Act 2011, 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 the Republic of Ireland (FRS 102) and the Charities SORP (FRS 102).

These financial statements are those of the parent company only and not that of the group, as the charitable parent company has taken advantage of the available exemptions not to prepare consolidated accounts.

The charity is a public benefit entity as defined under FRS 102.

Along with other similar charities and organisations, the COVID-19 pandemic has brought many uncertainties to the global economy. The impact of this on the charity is highlighted in further detail within the Trustees' Annual Report. Notwithstanding these uncertainties, the Trustees have chosen to prepare the financial statements on a going concern basis given the free reserves held by the charity and the careful planning of the Trustees.

b) Income from donations/grants is included in income when these are receivable, except as follows:

i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.

ii) When donors impose conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-condition have been met.

c) Expenses are recognised in the period in which they are incurred and include attributable VAT which cannot be recovered.

d) Expenditure that is directly attributable to specific activities has been included in those cost of those activities. Support costs have been allocated 100% towards the charitable activities of the charity and split between activities on the basis of management knowledge and estimates of usage.

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

Fixtures, Fittings & Equipment: 4 years straight line.

f) Rentals applicable to operating lease agreements where substantially all the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

g) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

h) 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 restricted purposes.

i) The charity is exempt from tax on its charitable activities.

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2021

2. DONATIONS AND LEGACIES

	2021	2020
	£	Restated £
Donations (including Gift Aid)	246,501	285,932
Grants	95,651	<u>136,465</u>
	<u>342,152</u>	<u>422,397</u>

Income of £30,959 treated as fundraising in the prior period has been reclassified to reflect the nature of the income.

Grants include CJRS Government grants of £9,629 (2020 – £29,740)

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	Restated £
Fundraising activities	<u>1,150</u>	<u>2,444</u>

4. INVESTMENTS

	2021	2020
	£	£
Deposit account interest	<u>41</u>	<u>40</u>

5. RAISING FUNDS

	2021	2020
	£	£
Staff costs	52,975	123,172
Telephone, stationery & printing	268	2,782
Equipment and maintenance	662	1,256
Rent, rates, heat & light	-	3,474
Premises costs	-	351
Travel & subsistence	77	1,411
Conferences & subscriptions	2,756	1,516
Fundraising events costs	5,756	7,540
Bank charges	2,705	1,975
Depreciation	-	97
Legal and professional fees	-	934
Accountancy	-	809
Governance costs	-	763
	<u>65,199</u>	<u>146,080</u>

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2021

6. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 7)	Grant funding of activities (See note 8)	Support costs (See note 9)	Totals
	£	£	£	£
Programmes	65,642	79,013	76,437	221,092
Awareness	24,599	-	2,071	26,670
	<u>90,241</u>	<u>79,013</u>	<u>78,508</u>	<u>247,762</u>

Prior period to 30 September 2020

	Direct costs (See note 7)	Grant funding of activities (See note 8)	Support costs (See note 9)	Totals
	£	£	£	£
Programmes	141,630	132,206	47,892	321,728
Awareness	38,914	-	6,806	45,720
	<u>180,544</u>	<u>132,206</u>	<u>54,698</u>	<u>367,448</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	83,922	165,239
Phone, stationery & printing	4,116	2,660
Travel & subsistence	-	7,821
Conferences & subscriptions	483	761
Research & development	1,720	3,561
Bank charges	-	502
	<u>90,241</u>	<u>180,544</u>

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2021

8. GRANTS PAYABLE

	2021	2020
	£	£
Programmes	<u>79,013</u>	<u>132,206</u>

The total grants paid to institutions during the year was as follows:

	2021	2020
	£	£
Bala Vikasa Social Services Society	-	15,710
People's Science Institute	19,741	25,000
Visakha Jilla Nava Samithi	-	22,316
Samerth Charitable Trust	35,092	41,954
Friends Service Council, Nepal	6,360	22,489
Lumanti	<u>17,820</u>	<u>4,737</u>
	<u>79,013</u>	<u>132,206</u>

These refer to payments made to carefully selected in-country NGO partners, to cover the costs of work carried out on Frank Water's behalf.

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2021

9. SUPPORT COSTS

	£
Programmes	76,437
Awareness	<u>2,071</u>
	<u>78,508</u>

	2021	2020
	£	£
Staff costs	58,831	32,685
Telephone, stationery & printing	7,406	4,688
Equipment and maintenance	343	203
Rent, rates, heat & light	5,026	8,738
Premises costs	1,484	884
Travel & subsistence	211	485
Conferences & subscriptions	267	385
Bank charges	159	86
Depreciation	293	243
Legal and professional fees	1,609	2,348
Accountancy	2,791	2,036
Governance costs	<u>88</u>	<u>1,917</u>
	<u>78,508</u>	<u>54,698</u>

9. NET INCOMING/(OUTGOING) RESOURCES

The operating loss is stated after charging:

	Year ended 30.09.21	Period 01.04.19 to 30.09.20
	£	£
Depreciation - owned assets	293	340
Independent Examiner's fees	<u>2,130</u>	<u>2,418</u>
	<u>2,423</u>	<u>2,758</u>

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2021

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the period ended 30 September 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the period ended 30 September 2020.

11. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	180,769	281,334
Social security costs	10,543	14,298
Employer's pension contributions	<u>4,416</u>	<u>7,408</u>
	<u>195,728</u>	<u>303,040</u>

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

2021	2020
<u>10</u>	<u>10</u>

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

The trustees consider the key management personnel to be themselves, the Chief Executive Officer, Head of Operations and Fundraising and the Head of Programmes and Fundraising. Total remuneration and benefits paid to key management personnel during the year amounted to £98,136 (2020: £134,394).

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2021

12. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £
COST	
At 1 October 2020	5,759
Additions	<u>1,104</u>
At 30 September 2021	<u>6,863</u>
DEPRECIATION	
At 1 October 2020	5,668
Charge for year	<u>293</u>
At 30 September 2021	<u>5,961</u>
NET BOOK VALUE	
At 30 September 2021	<u>902</u>
At 30 September 2020	<u>91</u>

13. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 October 2020 and 30 September 2021	<u>10</u>
NET BOOK VALUE	
At 30 September 2021	<u>10</u>
At 30 September 2020	<u>10</u>

There were no investment assets outside the UK.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	14,984	20,042
Prepayments and accrued income	-	2,315
Other debtors	<u>3,014</u>	<u>1,629</u>
	<u>17,998</u>	<u>23,986</u>

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2021

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	10,337	2,290
Amounts owed to group undertakings	4,576	1,011
Accruals and deferred income	6,800	25,400
Other creditors	5,322	910
	<u>27,035</u>	<u>29,611</u>

16. MOVEMENT IN FUNDS

	At 1.10.20	Net movement in funds	Transfers between funds	At 30.9.21
	£	£	£	£
Unrestricted funds				
General fund	52,819	40,838	(10,456)	83,201
Restricted funds				
ARUP	-	7,694	(7,694)	-
Other projects in India	-	(15,723)	15,723	-
Projects in Nepal	-	(1,377)	1,377	-
Samerth	-	(905)	905	-
Bala Vikasa	-	(145)	145	-
	-	(10,456)	10,456	-
TOTAL FUNDS	<u>52,819</u>	<u>30,382</u>	<u>-</u>	<u>83,201</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	253,530	(212,692)	40,838
Restricted funds			
ARUP	11,720	(4,026)	7,694
Other projects in India	10,500	(26,223)	(15,723)
Projects in Nepal	-	(1,377)	(1,377)
Samerth	67,593	(68,498)	(905)
Bala Vikasa	-	(145)	(145)
	89,813	(100,269)	(10,456)
TOTAL FUNDS	<u>343,343</u>	<u>(312,961)</u>	<u>30,382</u>

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2021

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	Transfers between funds £	At 30.9.20 £
Unrestricted Funds				
General fund	141,466	(45,170)	(43,477)	52,819
Restricted Funds				
ARUP	-	(6,492)	6,492	-
Other projects in India	-	(16,458)	16,458	-
Projects in Nepal	-	(20,527)	20,527	-
	-	(43,477)	43,477	-
TOTAL FUNDS	141,466	(88,647)	-	52,819

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	300,428	(345,598)	(45,170)
Restricted funds			
ARUP	51,386	(57,878)	(6,492)
Other projects in India	61,567	(78,025)	(16,458)
Projects in Nepal	11,500	(32,027)	(20,527)
	124,453	(167,930)	(43,477)
TOTAL FUNDS	424,881	(513,528)	(88,647)

FRANK WATER PROJECTS

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2021

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.19 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
General fund	141,466	(4,332)	(53,933)	83,201
Restricted funds				
ARUP	-	1,202	(1,202)	-
Other projects in India	-	(32,181)	32,181	-
Projects in Nepal	-	(21,904)	21,904	-
Samerth	-	(905)	905	-
Bala Vikasa	-	(145)	145	-
	-	(53,933)	53,933	-
TOTAL FUNDS	141,466	(58,265)	-	83,201

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	553,958	(558,290)	(4,332)
Restricted funds			
ARUP	63,106	(61,904)	1,202
Other projects in India	72,067	(104,248)	(32,181)
Projects in Nepal	11,500	(33,404)	(21,904)
Samerth	67,593	(68,498)	(905)
Bala Vikasa	-	(145)	(145)
	214,266	(268,199)	(53,933)
TOTAL FUNDS	768,224	(826,489)	(58,265)

16. MOVEMENT IN FUNDS - continued

Description of funds

ARUP

The 'India WaSH Basins' project is a two-year programme supporting the development of a Toolkit - an agreed Integrated Water Resources Management (IWRM) mandate - for the regions of Andhra Pradesh, Chhattisgarh and Madhya Pradesh. It will aim to help them understand the issues and develop their own answers to securing safe, clean drinking water and sanitation. This included a literature review to identify an extensive list of IWRM methodologies, guidance and practices relevant to the context of this project. Stakeholder mapping and initial engagement and review of current NGO practices; including information collection.

Other projects in India

This fund is made up of donations to support projects delivered by our delivery partners Samerth Charitable Trust, People's Science Institute, Bala Vikasa and Visakha Jilla Nava Nirmana Samithi in Chhattisgarh, Madhya Pradesh, Telangana and the Eastern Ghats in India.

Projects in Nepal

This fund is made up of donations to support projects delivered by our delivery partners the Friends Service Council and Lumanti in Nepal.

Samerth

This fund is made up of donations to a project supporting 8,904 people across 36 communities in the Kawardha district of Chhattisgarh.

Bala Vikasa

This fund consists of donations to a project providing clean sustainable water supplies to disadvantaged communities in the Indian state of Telangana.

17. RELATED PARTY DISCLOSURES

Frank Water Limited is the trading subsidiary of Frank Water Projects.

During the year, Frank Water Limited paid £10,249 (2020: £26,829) to Frank Water Projects in respect of rent and overheads, and £4,576 (2020: £1,011) was owed to the charity at the year end.

There were donations totalling £2,255 from the Trustees in the year ended 30 September 2021 (2020: £nil).

18. 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 £1 each.

FRANK WATER PROJECTS**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	2021 £	2020 £
INCOMING RESOURCES		
Donations and legacies		
Donations	246,501	285,932
Grants	<u>95,651</u>	<u>136,465</u>
	342,152	422,397
Other trading activities		
Fundraising activities	1,150	2,444
Investments		
Deposit account interest	<u>41</u>	<u>40</u>
Total incoming resources	343,343	424,881
RESOURCES EXPENDED		
Costs of generating voluntary income		
Wages	49,079	123,172
Social security	2,578	-
Pensions	1,318	-
Telephone, stationery & printing	268	2,782
Equipment and maintenance	662	1,256
Rent, rates, heat & light	-	3,474
Premises costs	-	351
Travel & subsistence	77	1,411
Conferences & subscriptions	2,756	1,516
Fundraising events costs	5,756	7,540
Bank charges	2,725	1,975
Depreciation	-	97
Legal and professional fees	-	934
Accountancy	-	898
Governance costs	<u>-</u>	<u>674</u>
	65,199	146,080
Charitable activities		
Wages	78,419	165,239
Social security	4,143	-
Pensions	1,360	-
Research & development	1,720	3,561
Phone, stationery & printing	4,116	2,660
Travel & subsistence	-	7,821
Conferences & subscriptions	483	761
Carried forward	90,241	180,042

This page does not form part of the statutory financial statements

FRANK WATER PROJECTS**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	2021 £	2020 £
Charitable activities		
Brought forward	90,241	180,042
Bank charges	-	502
Grants to institutions	<u>79,013</u>	<u>132,206</u>
	<u>169,254</u>	<u>312,750</u>
Support costs		
Wages	53,271	32,682
Social security	3,822	-
Pensions	1,738	-
Phone, stationery & printing	7,406	4,689
Equipment and maintenance	343	233
Rent, rates, heat & light	5,026	8,737
Premises costs	1,484	884
Travel & subsistence	211	486
Conferences & subscriptions	267	354
Bank charges	159	87
Depreciation	293	243
Legal and professional fees	1,609	2,349
Accountancy	2,791	2,260
Governance costs	<u>88</u>	<u>1,694</u>
	<u>78,508</u>	<u>54,698</u>
Total resources expended	312,961	513,528
Net income/(expenditure)	<u>30,382</u>	<u>(88,647)</u>

This page does not form part of the statutory financial statements

Accounts



Frank Water Projects

Report and unaudited financial statements

**30 September 2020
(18 month financial year)**

**Charity no: 1121273
Company no: 05580994**

FRANK WATER PROJECTS

FINANCIAL STATEMENTS

30 SEPTEMBER 2020

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We're incredibly proud of what Frank Water has achieved over the last 18 months. Against a challenging and rapidly-changing landscape, we adapted our approach to ensure minimal interruption to our life-saving work, providing a water-secure future for nearly 24,000 people in India and Nepal. At the same time, we've inspired significant funding from diverse sources, built new, long-term partnerships and made changes to our structure that will help us grow and thrive into the future.

Objects

To enhance international public health by the provision of safe water, including supporting safe water projects throughout the world.

Aims and intended impact

Our vision is of a future where everyone, everywhere has access to resilient water resources for generations to come.

Our mission is to alleviate global water poverty, enhance health, and protect the natural environment by improving the way that people understand and use water, with a focus on those most in need.

Frank Water is committed to improving the health and wellbeing of some of the hardest to reach people within some of the world's poorest communities, through ensuring sustainable access to water, within an holistic water, sanitation and hygiene education (WASH) programme.

Frank Water's WASH Programmes provide technical and financial support with the aim of improving equitable access to safely managed water and sanitation services. To ensure the sustainability of the water services we support, our WASH Programmes also invest in developing and implementing water resources management approaches at community, water catchment and policy levels.

Frank Water believes that improving access to water and sanitation services is most effectively and sustainably achieved through a systems approach. The systems approach recognises that barriers and solutions to WASH service access involve multiple actors and requires interventions across a number of key areas. These areas are often referred to as the "Building Blocks" of the systems approach, and include; policy & legislation, institutional structures,

regulation and accountability, finance, planning, monitoring & learning and infrastructure development.

Our overseas partners and field staff are embedded in the communities they support. This enables us to share skills and knowledge with existing changemakers within each community. Having these people 'on the ground' allows us to better understand the complex stories of marginalisation behind water poverty and insecurity and enables us to design and deliver strategies that adapt to fit different scenarios. This provides a template from which we can scale up our different approaches.

Working with local partner NGOs and international research partners we develop emergent, adaptive, open source models and approaches, which we advocate to larger agencies and the government, dramatically leveraging our impact.

The Trustees have considered the Charity Commission's guidance on public benefit when reviewing its aims and objectives, and when planning its future activities.

In line with guidance from the Charity Commission, the Trustees are satisfied that Frank Water continues to have significant charitable purpose, and delivers very tangible public benefit as listed below:

- In 2019-20, we continued to work on WASH programmes in four different states of India, as well as a further programme in the Kathmandu valley of Nepal. We reached a further 23,792 people across 70 communities, as well as continuing work across a number of communities that we've supported over recent years. This takes our total reach to 617 communities and 426,459 people over 15 years.
- We responded to the COVID-19 pandemic with a public appeal which supported over 11,000 people to directly access hygiene materials such as masks and health kits, as well as broadcasting health messaging to an estimated 100,000 people in 4 cities in Nepal.
- We successfully completed our 3 year WASH Basins project with Arup, exceeding the project's initial goals in terms of number of people directly reached and additionally creating ongoing impact by developing innovations such as the WASH Basins toolkit and app.
- We worked with Arup to develop a Technical Feasibility Assessment tool, which can be used across water supply projects in our own programmes and those of our peers. We are currently using this toolkit to create a mobile app and will launch this widely in 2021.
- We became members of the GW4 Water Security Alliance of 4 leading UK universities and are now members of a targeted steering group looking at gaps in research relating to water management in developing countries.
- We were nominated as one of the '30 most inspiring digital innovations of 2020' for our mobile app and were nominated in two categories of the Better Society Awards 2020.
- We deepened our understanding and engagement by adopting a systems thinking approach to our work and collaborating with peer organisations who, like us, aim to engage governments to change the system that keeps many millions of people locked in water poverty.

- We worked with local governments to access funding for WASH infrastructure such as toilets, wells, ponds and dams – leveraging £340,000 across our programme.
- We piloted our new UK Education Programme through delivery of 'Water for the World' – a series of interactive workshops for schools. These were offered to KS2 students across 6 Bristol/South Gloucestershire schools over the course of March 2020, to tie in with World Water Day and National Science Week. We had planned to directly benefit nearly 500 children, and indirectly a further 2,400 children but they were cut short due to COVID-19, nevertheless we managed to deliver into 3 schools, reaching 223 pupils.
- Through our trading subsidiary (Frank Water CIC) we delivered our festival refill service at 15 UK festivals – our biggest lineup so far, where 182 volunteers filled 311 volunteer opportunities and served 169,152 refills of filtered, chilled water. Supporting conscious consumption of water in the most environmentally sustainable way, potentially saving that many single-use bottles from landfill whilst spreading the word about our global water challenges.



Overseas WASH Programmes

COVID-19 Response Programmes in India and Nepal

In response to the global COVID-19 pandemic, we launched a public appeal and responded immediately to the needs of vulnerable communities in India and Nepal. In total, we reached just over 11,000 people directly with hygiene materials and PPE (Personal Protective Equipment) and approximately 100,000 people with our health messaging.

India: July – September 2020

Total people reached for COVID-19 response in India: 6,562 people in 1,462 households in 22 villages.

Over the three months that we ran this project, we provided support to 22 villages that Frank Water has previously supported with our local partner, Samerth Charitable Trust.. These villages are located across 5 Gram Panchayats (Village Councils) in Kabirdham District, Chhattisgarh. In Kabirdham, 65% of the inhabitants are Baiga who are classed by the Government of India as a Particularly Vulnerable Tribal Group. A large number of migrant workers were returning to the region due to the countrywide lockdown which had stopped them working. These workers were initially quarantined and then reunited with family.

FRANK WATER PROJECTS

TRUSTEES' ANNUAL REPORT

30 SEPTEMBER 2020

The programme focussed on not only providing emergency hygiene supplies to those who would not have been able to afford to buy them and were suffering from loss of income due to the national lockdown, but also on raising awareness of the importance of handwashing with soap to reduce the spread of coronavirus. Habitual handwashing is a key message that we encourage across all projects, to strengthen long term behavioural change. This additional hygiene training will only serve to consolidate our work within these communities.

Key Impacts of this programme:

- We planned to print and distribute 2,500 information, education and communication materials, but were in fact able to distribute 7,400 leaflets and 1,050 posters created in the local language.
- We distributed 1,000 packages of hygiene materials at a community and household level. Each package contained 5 reusable face masks, 5 bath soaps and laundry powder.
- We established hand washing stations at places where people were employed through the Mahatma Gandhi National Rural Employment Guarantee Act (MNREGA) and in the community such as at ration distribution centres, community meeting buildings, health centres, Aanganwadi (nurseries) and schools.
- We equipped handwashing stations with necessary handwash, sanitizer and face masks.
- We supported three regional quarantine centres with necessary handwash, sanitizer, bath soap, laundry soap, toothpaste, body oil and reusable face masks.
- We saw an increase in awareness of hand washing and self-hygiene thanks to training and information delivered at household level.
- Community mobilisers conducted an awareness campaign in 22 villages. They contacted all 1,462 households across the 5 Panchayats. In each village handwashing demonstrations and activities were conducted for children.
- Community mobilisers provided 1,358 individual households (93% of our target audience) with training in Menstrual Hygiene Management (MHM). The majority of the participants were women and young girls.

Nepal: March - July 2020

Total people reached for COVID-19 response in Nepal: 4,444 people in 3 government managed quarantine centres and approximately 100,000 across 2 cities (Birgani and Kalaiya).

In direct response to this pandemic the world is facing, Frank Water worked with our NGO partner 'Lumanti Support Group for Shelter' on an emergency project to ensure essential WASH provision in Nepal during the COVID-19 crisis. We ensured, where possible, that the Global WASH Cluster technical recommendations for COVID-19 Response in Health Care were implemented.

We launched the project with three key objectives: to support 1,500 vulnerable families during the COVID-19 pandemic, to strengthen the response in government-run quarantine centres, and to share hygiene information with the community.



Key Impacts of this programme:

- Provision of emergency WASH materials

We were able to fund provision of safe, bottled drinking water in informal settlements and core settlements. This emergency provision provided 1,566 households with access to water for handwashing, drinking and cleaning cooking utensils. This amounts to over 4,000 people. Additionally, in one community, Kathmandu Balaju, a water tank and refills of safe drinking water have been provided.

Due to the fast-changing response to the pandemic, Frank Water changed its objectives around supplying soap; the soap had already been distributed alongside food provisions by the time the project started. However, there was a great need for toilets in the government quarantine centre in Kirtipur and so the budget for soap was re-allocated to funding four temporary shared toilets, benefitting over 200 people who were staying there at the time. We were pleased to be able to adapt so quickly to a rapidly changing situation.

- Strengthening Government Infection Prevention and Control in Health Care Facilities

WASH materials such as 160 buckets, 160 mugs, and 160 towels have been provided in 3 quarantine centres in Kirtipur, Mahalaxmi and Godavari (Kathmandu and Lalitpur districts). The centres have individual washing units and sanitation facilities, helping prevent the spread of the virus. Communities as well as local authorities are overwhelmed by this support which is really needed in the present situation. All the materials are being well used by the government and communities in the quarantine centers.

- Sharing information

Information dissemination in local languages seems to have made a significant impact in the communities. Hygiene messaging was promoted in local languages via radio, loudspeakers (due to social distancing) and on Facebook.. The awareness campaign focussed on the prevention and reduction of COVID-19 infection risk. It is estimated that more than one hundred thousand people have listened to, or watched the messages. The messages were posted on Facebook in local languages - Newari and Nepali (focusing on the Lalitpur Community) and Tharu (Western part of Nepal, Kohalpur). Similarly, in two cities, Birganj and Kalaiya, Public Service Announcements were broadcast on the radio in the local language, Bhojpuri. The announcements played more than 10 times a day, reassuring the public on how to maintain safety measures.

In addition to this, COVID-19 awareness training was organized for the key leaders and community volunteers of 4 cities: Birgunj, Kalaiya, Kohalpur, and Ratnanagar. For this activity we worked with staff from The Nepal Red Cross Society and discussed the importance of WASH - using masks, sanitizers and hand washing. Participants all said that the orientation went well and that they felt more confident in sharing information about how to stop the spread of COVID-19. A total of 244 people (women leaders, community leaders and youth) received the training.

2019-20 Substantive Overseas WASH Programmes in India & Nepal

Andhra Pradesh, India

Total number of people reached: 1,647

Overview

Remote tribal communities in 10 habitations of Srikakulam district of Andhra Pradesh, India, benefited from our work in 2019-20. In total 1,647 men, women and children benefited from improved water supply, better understanding of hygiene and greater access to toilets - these are some of the poorest, most marginalised people in India, if not the world.



Water: Establishing water user committees, training their members and community planning activities have all helped mobilise the people and resources needed to create 10 new water supply systems. These systems consist of 4 overhead tanks (OHT) and 6 manual handpumps. The OHTs were built in larger communities, where substantial amounts of water was required. An OHT provides increased storage capacity, which enables a more constant flow of water during high demand periods of the day or during dryer periods of the year.

As stated above, 1,647 people have benefited from these improved water supply systems who would previously spend an average of two hours of their productive time fetching water from alternative sources. Collectively, this works out at roughly 72 hours per day spent collecting water! Additionally, the water did not meet the Bureau of India Standard (BIS) due to physical and biological contamination - the new water systems have been tested for quality and meet all BIS requirements.

Sanitation: In total 36 families (9% of targeted families - close to our stated aim of a 10% increase) have raised applications to the Indian government's 'Clean India Campaign' to fund toilets. All of these families have received approvals and funding and have constructed toilets during the project period. A further 75 families have raised applications with support from this project and are waiting for approval. Once these toilets are in place, the entire community will have a toilet available at their house - it is worth noting that the health benefits to communities where all households have toilets and stop open defecation, are significantly greater than those where open defecation continues, even amongst only a small number of households.

Hygiene: 90% of target communities have improved awareness around hygiene and this has improved the sanitary conditions around homes and the community at large. We ensured that there was at least one person from each family participating in awareness meetings and that lessons learnt were followed up on with continual education.

In total 555 people have attended awareness meetings in the 10 villages. Among them 253 (46%) were women, 249 (45%) men and 53 (9%) children.

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Madhya Pradesh (MP), India

Total number of people reached: 1,008

Overview

In MP, high levels of fluoride eventually cause skeletal fluorosis, characterised by skeletal deformities. Sufferers are faced with a lifetime of pain. Fluorosis has no known cure but is easily prevented by drinking safe, clean water. Fluorosis is pervasive in MP, where the inhabitants largely rely on groundwater. Our study of 7 villages (3,332 people) conducted in 2014, found that 24% of inhabitants were affected by dental and skeletal fluorosis.



This project focussed on providing access to safe, fluoride-free water and hygiene education to three communities and increasing groundwater recharge based on the Integrated Water Resource Management (IWRM) approach. The project included advocacy at local level for the adoption of the IWRM approach under the ongoing government schemes.

Water: Groundwater recharge pilots based on hydrogeological studies were carried out, along with WASH awareness and implementation of community-based water supply systems in the 3 communities. The recharge pilot dug recharge pits to strategically capture rainwater that would otherwise have flowed away from the watershed. In addition, village water security plans were prepared for 4 more villages which develop and implement community-based fluorosis mitigation plans e.g identifying and choosing water sources that are high in fluoride.. WSPs are detailed plans concerning water infrastructure, which include designed and costed assets, with locations for installation, estimated timelines and service providers for delivery.

We had initially planned to work in the three communities of Logarpura (30 households, 160 people), New Pura (32 households, 190 people) and Jamniajhiri (35 households, 220 people) with a total population of 570 individuals. However, when the project started, it was decided that it was not yet feasible to work in Logarpura village and this village was replaced by the much larger village of Banjari (95 households, 464 people). The communities of Jamniajhiri and New Pura also increased slightly, taking into account outlying houses that were not originally counted.

In total the number of direct beneficiaries across all three communities increased to 193HH/ 1,008 individuals.

Sanitation: Our teams developed messaging and held meetings to discuss the Government of India's Clean India Campaign (CIC) and the drive to make India Open Defecation (OD) free. The CIC allocates £1,200 to any household that applies to build a new household toilet. Officials from the CIC certify the quality of the toilet infrastructure before final payments are allocated to ensure quality. Through the CIC funding, over 500,000 villages in India have been declared OD free since 2014.

OD is prevalent in large parts of MP and sanitation is a key focus of our work in Dhar. A total of 385 applications were submitted through the gram panchayat (village council) for toilet

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construction. These applications were accepted by the concerned government official, which means that they will be sanctioned on a priority basis to these villages and will be built by the communities but funded by the government in 2021 - benefiting over 1,000 people.

Hygiene: The Integrated Child Development Services (ICDS) and the Primary Health Care Centres (PHCs) were engaged by our teams to deliver training to 164 Accredited Social Health Activist (ASHA) and ANM (midwifery) workers (representing 34 villages). Training covered personal hygiene, chlorination of wells, and water quality monitoring. Health camps were organised by the Health Department in our villages to identify fluoride affected individuals and to provide food supplements such as vitamin and calcium tablets.

Eastern Ghats, Andhra Pradesh, India

Total number of people reached: 4,325 (with hygiene education and support for toilet building)

Overview

Frank Water has been working in this mountainous region with our NGO partner VJNNS since 2014. Since then, we've implemented 17 Gravity Fed Water Supply Systems (GFWSS) with VJNNS, which have provided more than 4,300 people with access to safe drinking water. All of these people have additionally been provided with education about hygiene and sanitation.



Our work has also included building capacity within the team at VJNNS, and advocacy at a district and state level. This work has leveraged additional funding from both a top Indian IT firm and local government, allowing over 100 additional water systems to be built, further amplifying the impact of our work in the region. Despite the large number of villages supported over the years, long-term behaviour change in communities in relation to sanitation and hygiene has been slow.

Access to water for key community buildings such as schools remained inadequate, or in the case of some villages that Frank Water was not originally supporting, non-existent.

In July 2019, Frank Water launched a new project to address these issues; to ensure that hygiene training supports behaviour change and that children have access to water throughout their school day and that they are able to use the toilet and wash their hands effectively. 22 schools were initially identified as needing support.

Water: 22 schools (primary, upper primary and secondary) were initially identified as having no infrastructure in place to access available water sources and we had hoped to be able to extend the community water supply to these schools.

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However it was discovered after feasibility studies were conducted, that 4 of the proposed schools did not have any kind of water source in the community. Without access to a hand pump or government supply, an extension to the school would not be possible. These communities require much greater intervention and their details recorded for future projects in the region.

In the 18 schools that were selected for implementation, all teachers were made aware of the project objectives, the WASH area setting and the importance of having a construction committee to monitor the project.

Out of the 18 schools where implementation was feasible, 4 schools were provided with water by providing connections to the existing resources laid from overhead tanks set up by the local government. In the remaining 14 villages, connections were made to the pipelines for community tap water previously supplied by GFWSS. 1,000 litre capacity Sintex tanks were used in each of the schools. These were linked to the available water source through pipelines and then internally connected to the school kitchen, hand wash station and toilets. Having a storage facility ensures a continuous supply of water.

By the end of 2019-20, our work had created improved access to safe water for 882 children at 18 schools and plans to create similar conditions in the remaining 4 schools identified in our baseline study.

Sanitation: 10 of the 18 schools had toilets already constructed under the CIC back in 2013-14; at the time it was not possible to connect them to a water supply. This year, we were able to extend water directly to these facilities. In the remaining 8 schools the toilets were supplied by the government a long time ago and are in a very poor state.

The project team decided that they will need to be replaced and are supporting the communities to apply, through the CIC, for funding for this work.

Hygiene: We have conducted hygiene education and training in 17 villages in the following topics: Water & GFWSS, Personal Hygiene Practices, Community Level Hygiene, Health, Sanitation, Water & Waste Management. A total of 961 households and 4,325 individuals attended the sessions.

Training was provided to various different groups and adapted to suit the needs of the participants. Some training involved the wider community; men, women and children. Other training was tailored for specific groups such as Mothers' Committees and School Committees.

From the start of the project, until coronavirus lock down restrictions came into place in the region on 22nd March 2020, project staff visited each community between 6 and 13 times (average 10.6 visits per community).

Additionally, in each of the 18 schools, washing platforms were built and three sinks for handwashing supplied. There was also an additional drinking water tap installed in each school and pipeline to the school kitchen area to ensure each school's kitchen staff, as well as pupils, benefit from the clean water.

Chhattisgarh, India

Total number of people reached: 4,716

Overview

In 2019-20, we continued working with our local partner, to support thousands of indigenous tribal people to access clean, safe water and sanitation in the remote forests of the Kawardha region of Chhattisgarh. Since 2014, we have helped **leverage more than £1.54 million** from various government departments for providing access to entitlement, development and water resources in the region.



We have worked to implement the Integrated Water Resources Management (IWRM) approach for WASH; which will ultimately benefit marginalised communities suffering from drinking water scarcity. Our activities will help strengthen communities, increasing their hygiene and water use knowledge; our teams have an IWRM plan for each Gram Panchayat, whilst training local government teams on structure design. We have collaborated with local government departments to leverage their available resources (under various schemes) to implement improved access to WASH in each community.

Water: We held community meetings with 4,716 people from 1,610 households in 17 villages to understand the local problems around water and sanitation. We took this information and worked with each community to understand the local water balance and potential solutions to improve access to clean water.

Following an in-depth analysis of the hydrological situation in each village, we worked with local water management committees to create Water Security Plans (WSPs) for each village.

We worked with local leaders to engage their local government departments (usually the Public Health and Engineering Departments) who have the ability and authority to authorise the purchase and installation of government-funded activities such as wells, farm ponds, community ponds, check dams, stop dams, etc.

In 2019-20, we leveraged over £300,000 for infrastructure (such as farm ponds and well rejuvenation) from the Government of India - multiple times the cost of the project itself.

Sanitation: We worked with 208 different households to create and submit plans for toilet building to the government under the CIC. Under the scheme, the Government of India will pay each household £1,200 to build a toilet.

In total 1,724 people benefitted from new, government-funded household toilets. This has had a huge impact, particularly on women and young girls, and will lead to enhanced life chances and health for generations to come.

Hygiene: We worked with 531 households on educational workshops around health and hygiene, ensuring that improvements in water and toilet access are not lost through a lack of personal and domestic hygiene.

Activities included:

- Hosting 17 village meetings/focus group discussions to identify village level WASH volunteers and female volunteers to deliver MHM training.
- Delivering training sessions (for up to 45 volunteers each time) on MHM, WASH and hydrogeology.
- Delivering training sessions to build capacity around WASH for 30 participants at a time. Participants included members of School Management Committees, Participatory Rural Inquiry, Self Help Groups and frontline workers.
- Hosting meetings to identify district level 'Master Trainers' in WASH and MHM followed by training for these new Master Trainers.

Muldol Water Supply Scheme.
Kathmandu, Nepal

Total number of people reached: 990

Overview

With our partner in Nepal, the Muldol Water Supply Scheme is built on a spring source called 'Thosne Khola', located in the village of Lakuribhanjyang. Work has progressed and the civil works are complete. The construction work included the following components:

- a storage tank at the spring source (at the base of the hill) termed as 'Collection Tank';
- excavation and restraining wall construction around the Collection Tank;
- a pump house with an electric motor to pump the water;
- main water supply pipeline to the top of the hill;
- a storage tank (at the top of the hill) for distribution, termed as 'Distribution Tank';
- a filtration unit to filter the water that will come into the storage tank at the top of the hill.



Our activities were to support the community and the government department (DWSS) in the project's first phase. We worked with our local partner to help build water supply maintenance and operation capacity in the community, set up a WASH committee to do this, developed a business plan (with input from Arup), conducted training on water quality, sanitation and hygiene and worked with community members to identify water availability issues.

Together, we enabled the community to be represented either at the ward (local) level or higher. Together with some of Arup's engineers, we inputted into the government department's plans, ensuring that the water supply scheme is sustainable, has high technical standards, is efficient and makes optimal use of resources. Frank Water and Arup's engineers

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(Hannah Bending and Steven Johnson) submitted a detailed report including recommendations for the department to follow.

Water: Through this project, 198 households located in the municipalities of Mahalaxmi and Godavari now have access to 100,000 litres of water closer to their homes, through a large tank provided through our work.. The source of water is located at the base of the hill range on which these houses are built. Through an uplift scheme, the water from the spring source will be pumped up to the top of the hill and stored in a distribution tank. The scheme is pending inspection from the Department of Water Supply and Sewerage (DWSS). The inspection of the final works has been delayed due to COVID-19 pandemic.

A Water User Committee was formed and linked with the local government in the district. The committee will be primarily responsible for overseeing the operation and maintenance of the water supply scheme.

Filtration unit installation: In order to ensure potable water quality, a pressure filter has been installed on the main water supply pipeline that connects to the distribution tank.

Sanitation: We provided hygiene education sessions to 339 people in two municipalities. Training included:

- School Led Total Sanitation (SLTS) with teachers and students of the school in Lakuribhanjyang.
- Community led Total Sanitation (CLTS) with the people located in Mahalaxmi and Godavari municipalities.

Following these activities, plans are now being developed to ensure enough latrines are available and whole communities are moving towards being open defecation free.

Hygiene: Hygiene promotion was conducted in tandem with sanitation training. We reached 339 people with hygiene messaging through training and over 1,000 people through a street drama on hygiene practices and cleanliness conducted by folk artists.

In addition to this, we organised training on solid waste management. The participants were taught methods of compost-making and solid waste disposal practices that they can adopt.

UK Programme

Our aim here in the UK is to improve the systems and behaviours around the usage and management of water, to improve the health of people and the planet. Our UK-based activities are gathering more support and relevance as water security becomes a truly global concern. To connect our work across the globe, we have started to develop and deliver an ambitious education programme here in the UK. Using knowledge gained over 15 years of work in the WASH sector in India and Nepal, we can teach our UK audience about the importance of water, the threat of water scarcity to us all, and how we can all play a part in creating a water secure, climate resilient future.

Over the last ten years we've engaged directly with domestic UK audiences through our CIC's activity at festivals and events and in the last four years we've developed and piloted a number of formal education based activities both in schools and at events. This year we formalised this into a structured programme.

Water for the World - School-based Workshops

Building on our previous work, 2019/20 saw the development of 'Water for the World' - a series of interactive workshops for schools. These were offered to KS2 students in 6 Bristol schools over the course of March 2020, to tie in with World Water Day and National Science Week.

Using learnings from our work in India and Nepal, our workshops teach children about the threat that water scarcity presents to all of us and how we can solve these problems. Supported by a Frank Water ambassador, a team of 26 professional Science Technology Engineering & Maths (STEM) volunteers from Bristol firms Arup and Stantec were recruited to help deliver the workshops to primary school students.

With practical demonstrations and hands-on workshops, plus additional follow-on exercises for the school, this programme offered an entire day of engaging activity, linked to the science and geography curriculum. The involvement of professional STEM volunteers gave the children the added opportunity to learn about the role of engineering in building WASH solutions, helping to broaden their horizons, raise aspirations and enhance their career-related learning.

Through this pilot programme, we expected to directly benefit nearly 500 children, and indirectly a further 2,400 children. Unfortunately, our schedule was cut short due to the Coronavirus pandemic and we were only able to complete half of the scheduled workshops. Despite this, feedback from schools was very positive and this has given us a great footing for further development of our educational tools.

Water for the World - Interactive Online Learning Tool

Much of the learning delivered through our face-to-face workshops has been developed into an online learning tool, providing real-world case studies from around the globe to help teach students aged 14-16 about the global water crisis and how this impacts local communities.

Our Water for the World quiz is the product of a one year collaboration between water management experts, environmental consultants, web developers and designers. We plan to launch the quiz in schools and online (hosted on the Frank Water website) in early 2021.

This online resource will compliment Frank Water's existing work in primary schools, enabling us to reach a larger number of teachers and young people, further spreading awareness of the importance of water security and the life-changing impact of Frank Water's work. We'll monitor this impact via web analytics. Plus, we'll provide participants with a menu of options for getting involved beyond the quiz and record related uptake and activity.

2020 Online Summer School Programme in partnership with Arup and EDT

In August 2020, we contributed to an online summer school programme delivered by the Engineering Development Trust (EDT). EDT offers young people active learning experiences in STEM-related careers, giving them the opportunity to gain knowledge and exposure that will help them make decisions about their future.

As an existing partner of EDT, Arup developed the resources for the module and requested Frank Water's contribution of content through real-life examples of STEM requirements in development work.

This module drew on the important concepts of Integrated Water Resource Management (IWRM) and taking a systems approach to development work - both key concerns in modern development work and essential for long-term sustainability of solutions.

Non-implementation developments in the Programmes Team in 2019-20

Systems Thinking & Integrated Water Resources Management (IWRM)

Throughout 2019-20, we deepened our understanding and engagement with a systems thinking approach to water and sanitation. This was inspired by both our ongoing work with strategic partner, Arup and also by engaging with the work of Dutch NGO, IRC WASH.

We have continued to focus our work specifically on the systems (government, societal, environmental) that enable good water management and the use of IWRM as a globally recognised methodology for assessing and improving water management at a local level. On the ground this means more complex projects that don't only look at why one household or villages has a water problem but projects that understand the '*water balance*' for the whole watershed and all of the users of water within it. With our work underpinned by this comprehensive knowledge, we can be confident that the individual households and villages we work with, will have a sustainable supply of water for many years to come.

Capturing Knowledge by Creating Toolkits & Apps

In 2019-20, with Arup and two of our partners in India, we created the [WASH Basins toolkit](#) and accompanying app, which together capture the knowledge we've gained from three years of working together on IWRM in India. The WASH Basins app has been enthusiastically received by colleagues and peers in the water sector and was even named as one of the 30 most inspiring digital innovations for 2020 by [the Spindle](#). The WASH Basins Project was shortlisted in several categories at the Better Society Awards [2018](#) and [2020](#). In 2020, we demonstrated the app to the Government of India, who have invited us to become a 'supportive partner' to the Government in relation to IWRM and the use of apps to improve water management.

In 2020, through our ongoing relationship with Arup, we developed a Technical Feasibility Assessment toolkit, based on our experience in Nepal, which could be applied to any water project as a way of assessing its likelihood of success, prior to action. We are currently using this toolkit as a basis for a new mobile app, which is being developed with the kind support of Formus Professional Software, and will be available for open download in 2021.

In 2021, we intend to pull these knowledge toolkits and apps together into a WASH Connect Platform, which will support our own team, our partners and peers to build skills and capacity to implement sustainable water management projects at a local level.

Engaging Governments and our Peers

In November 2019, we held our most prominent advocacy meeting to date, in Raipur, Chhattisgarh. The meeting brought together key stakeholders in the water and sanitation sector in India, including state level departments (such as the Public Health and Education Departments and Rural Water Supply Schemes) as well as our peer NGOs such as WaterAid, Oxfam and UNICEF. WaterAid kindly co-funded a proportion of the meetings costs.

We highlighted our work on water management in Madhya Pradesh and Chhattisgarh over the last three years and both our India based team and the team from Samerth gave first hand experiences of how the use of new technologies, such as mobile phone data collection, can improve effectiveness of local teams.

Since the workshop, we have had expressions of interest and follow up meetings directly with some of the biggest implementers of water and sanitation work in India, however, COVID-19 has slowed our intended progress, which we will be looking to achieve in 2021. We are openly sharing all of the digital tools we have developed to move the whole sector forward, as well as our own work.

Leveraging Funds from Government

Our strategy (2020-25) states our commitment to, where possible, using UK based funds to change the system within which people are not accessing water, sanitation and hygiene but not to use these funds to directly pay for infrastructure, which can be funded by local governments.

We have continued to use this 'action based advocacy' model to great success, particularly in Chhattisgarh, and have leveraged funds far greater than the initial finance used to establish projects. In 2019-20 the total leveraged across our work was over £340,000.

Research & Development

In 2019-20, our NERC funded research project with University of West of England (UWE) continued to the point where prototypes of the remote bacterial sensors are ready to be sent to India for deployment and testing. However, in early 2020, when we were establishing research sites and a protocol for shipping the equipment, COVID-19 halted all overseas plans. To keep up momentum, the team has been using UK rivers to test the equipment and, with UWE, we're aiming to restart the India deployment in the middle of 2021.

In April 2019, we attended the IRC WASH Conference in the Hague with our colleagues from Arup and jointly held a well attended workshop on IWRM and the impacts of WASH Basins projects. The conference, entitled '*All systems go*', deepened our understanding of and engagement with the systems thinking approach to problem solving in the water and sanitation sector. In simple terms, making sure our work is understanding all of the factors that influence people and the environment when it comes to water, not simply looking at one village and one water source. We, and our peers in the sector, see systems thinking as one of the key activities that will truly lead to sustainable water systems - by understanding the whole ecosystem around a person and a tap, we can better understand how to make that system work for as long as it's needed.

In 2020, we deepened our engagement with the academic institutions in the South West of England and became a member of the [GW4](#) Water Security Alliance with Bristol, Bath, Cardiff and Exeter Universities. We hosted a workshop on IWRM at the 2020 GW4 conference and are now part of a working group within the GW4 reviewing and planning where research should grow in relation to WASH and IWRM amongst the four universities.

Achievements in Awareness

Our awareness and communications work continues to have a significant, positive impact on fundraising as well as raising the profile of our work through a number of events, activities, campaigns and through various print, broadcast and online media throughout the year locally, nationally and internationally.

This year's highlights included securing a charity of the year partnership with local design agency Fiasco Design (FD) who offered their time to refresh the Frank Water brand. We worked closely with the team at FD to produce new logos for both Frank Water CIC & Charity, templates for reports and presentations and stunning new assets. We're thrilled with the end result and look forward to rolling it out widely over the next months and years.

We embarked on a project to design and build a new website. Frank Water Trustee, Chris Guy has led this project, using his time and expertise to secure pro bono support for every stage of the process - from UX to design, to content creation. Whilst the project is yet to be completed, we're ready to take the final step - finding a website development agency that will be able to bring together our hard work into a site that will represent the true breadth of Frank Water, raise our profile and inspire support.

Frank Water in the Media

This year saw Frank Water, both the team and our projects, featured in a wide range of print and online media.

Frank Water Founder, Katie Alcott was featured in the Guardian as part of a UWE-sponsored series of articles to showcase some of their best-known alumni.

Frank Water was included in Innovate Bristol - one of a series of glossy, hardback coffee table books that showcase the best a city has to offer - its businesses, charities, initiatives and people.

Our Refill Schemes were used as a case study for the #OneLess Pioneer Network.

We collaborated with our friends at Klean Kanteen to run competitions in the Green Parent Magazine and secured free ad space in both Bristol Life and Crumbs Magazine to help promote our refillable water bottles. Our range of refillable water bottles was included in the Social Enterprise UK Christmas Gift Guide for 2019.

The launch of our WASH Connect app and toolkit was featured in Smart Water Magazine, Water Technology.net and on the India Water Portal. Our partners at Arup dedicated several pages to the project in their highly-esteemed Global Water Annual Review. As a follow-up to the launch, we co-hosted a webinar that was attended by approximately 100 guests from the water sector.

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We've seen further significant growth in our awareness online, specifically through Twitter, Facebook and Instagram, our own website and blog as well as regular newsletters and press/media attention.

Thanks to social media support from Jasmin Dorney, Emily Gates and Izzy Boulton, our social media has improved noticeably - in terms of aesthetics, regularity of posting and content.

Advocacy

Frank Water continued to be active in a number of WASH-related networks, including the South West International Development Network (SWIDN), increasing the awareness of our work in-country and beyond.

Frank Water staff attended and spoke at various events throughout the year including a Facebook Live interview with IRC Wash Watershed Dialogues.

Praveena presented at ARUP's Young Water Professionals session at the Stockholm International Water Institute's World Water Week and highlighted not only our work on IWRM but also the key role that young, women leaders are playing in the WASH sector.

Frank Water & Friends

This year, we worked with our corporate partners in new, imaginative ways, to help raise awareness of Frank Water among their customer base:

- The Pieminister team set up a stand and offered free food to teams that took part in our Stand Up for Safe Water paddleboarding event. They also created a fun short film of the day to help us promote the event in the future.
- To celebrate our 15th anniversary in March 2020, we introduced our patron, Anita Rani to our partners at Taschka. Together, they designed and created a hot pink trainer, sales from which would support Frank Water. Taschka pledged to donate £12 to Frank Water for every pair they sold - and raised an amazing £2076 (by selling 173 pairs!) which was doubled by the Big Give Christmas Challenge.
- For London Fashion Week in Sept 2020, we collaborated with our most fashionable friends including Taschka, To be Frank, Lucy & Yak and Naked Generation. Anita Rani, our patron, took part in a fashion shoot to accompany a social media competition that aimed to raise awareness of Frank and our partnerships.
- Klean Kanteen introduced us to their ambassadors, Cal Major and Amanda Keetley. To support Frank Water, Amanda went on to create a series of infographics that help individuals use less plastic in their day to day lives. Cal took part in our Stand Up for Safe Water paddleboarding event and showed us how it's done!
- In May 2019 Sustainable Learning invited Frank Water to be part of their bid to environmental comms agency, Hubbub, to host the Plastic Fishing Boat - a sea-faring vessel made entirely of recycled plastic - and they were successful! As part of the partnership, we were able to invite friends and supporters to go out on the boat, up and around Bristol docks and do their bit to clean up Bristol harbour.

Over the year, the Frank Water Ambassador Network continued to grow, with more supporters and activities. As a way of saying thank you, we hosted a fun, informal event at Bristol's Bambalan restaurant and awarded prizes to some of our most dedicated volunteers and fundraisers!

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Some of our own team members attended the Global Climate Strike on Bristol's College Green to represent Frank Water and highlight the impact that climate change is having on the global water system.

Awards

In April 2019, Katie was presented with an MBE by Prince Charles at Buckingham Palace in London, recognising her services to international development.

In November 2019, Katie was invited to the Women Leaders Global Forum to receive the 2019 POWER, TOGETHER Award on behalf of Frank Water.

In August of 2020, our WASH Connect app and toolkit was named one of the 30 most inspiring digital innovations (MIDI) by the Spindle, whilst our wider partnership with Arup was shortlisted in two categories at the Better Society Awards 2020.

Behaviour Change in the UK

Our Festival Refill initiative (run by social enterprise Frank Water CIC) supports behaviour change and protects our UK environment from further plastic pollution.

In the summer of 2019, Frank Water Ltd (now Frank Water CIC) attended 15 music festivals across the UK, serving refills, raising awareness of our work, and inspiring new support through engaging campaigns and competitions run on site. Overall, 182 volunteers served more than 84,576 litres of chilled, filtered water to thirsty festival-goers.

This work was supported by several new collaborations:

- Working with festival partners including Cornbury, Love Supreme, Green Man, and End of the Road, to produce limited edition, co-branded refill bottles.
- Partnering with Preoday (online ordering and prepayment facility) to sell bottles and merchandise in advance.
- Working with Tarren Production to build bespoke refill kiosks, using recycled and repurposed materials wherever we could. Rachel Brown created the eye-catching design and messaging for the kiosks which were hand-painted by the FW team over several sunny days.
- Klean Kanteen supported the Festival Refill Service for another year through providing great quality, ethically sourced stainless steel bottles for customers at a reduced price as well as funding the build cost of the new Frank Tanks.

Summer 2020 should have seen Frank Water attend at least 16 festivals. However, this was not to be. COVID-19 forced each and every one of our festival partners to cancel their events. We wish them all the best and hope to see them in 2021.

Thank yous

In-kind support for our awareness raising work was provided by various companies and individuals. In particular, thanks go to Jasmin Dorney, Izzy Boulton and Emily Gates for social media support, Lucy McAllister for help with Google Analytics and Adwords and Martin Kerslake and Rachel Brown for graphic design.



Achievements in Fundraising

As with many organisations, 2019/20 has been a challenging year for the Fundraising Team. After a strong start to the year, the impact of coronavirus hit hard and led to a restructure within the team. These challenges meant that the majority of our income has come from trusts and foundations, and corporate fundraising.

Highlights included a successful Annual Fundraising Dinner in May 2019 when over 100 people joined us for an evening of food, music and an auction, deeper engagement with our corporate partners and the continuation of our strategic partnership with Arup.

We organised our inaugural Stand Up for Safe Water event in July 2019, which saw 18 teams from local businesses pay to take part in a paddleboarding tournament in Bristol's harbour in pursuit of a trophy. This was planned to take place again in July 2020 but had to be cancelled due to COVID-19.

In September 2019, whilst Praveena and Sachin were visiting the UK to connect with the team and take part in our strategic planning for the next 5 year period, they took time to engage some of our individual donors and trusts and foundations, as well as presenting our new programmatic approach using IWRM at a Rainmaker Breakfast event with our corporate supporters.

Our patron, Anita Rani generously gave her time to record a Radio 4 Appeal on our behalf, which raised a staggering £26,000 and provided us with a number of new regular donors. Additionally, our Big Give appeal in 2019 raised over £21,000 and continues to be a good way for supporters motivated by the match giving to donate to Frank Water. Funding from the Big Give appeal specifically supported our work in Andhra Pradesh.

While we planned to hold our second Cycle for Safe Water challenge in October, we postponed this in May due to COVID-19 and the uncertainty over travel restrictions.

On 22nd March 2020, we launched our Water Equals campaign. As well as shining a light on inequality of access to safe, clean water, the campaign aimed to illustrate the positive impact that safe water has: on education, climate, livelihoods and more. Sadly, the campaign launched just as lockdown loomed. In the face of this change in public priorities, we adapted our messaging to raise awareness of the crucial link between safe water and handwashing.

In June 2020, in response to the coronavirus outbreak, we launched an appeal to raise funds for an emergency response in both India & Nepal. Thanks to Martin Kerslake who worked quickly to create attention-grabbing graphics and Kabuto Noodles who pledged £1,000 match-funding, this campaign raised more than £6,000.

We launched our first crowdfunding campaign, to raise funds for our UK education programme of workshops in schools and festivals. Hosted by Aviva, the campaign raised £1,500.

Extending our financial year to run for 18 months has led us to postpone various fundraising activities, including our 15th Anniversary Celebration dinner and auction. The loss of funding

FRANK WATER PROJECTS

TRUSTEES' ANNUAL REPORT

30 SEPTEMBER 2020

that we usually receive from corporate partners meant we were forced to take advantage of the Government's furlough scheme to reduce outgoings.

However, funding from Trusts and Foundations was positive as the year progressed, with grants received from new funders – a pleasant surprise when focus for many Trusts and Foundations had been predominantly domestic over the last six months due to COVID-19.

Frank Water would specifically like to thank The Peter Stebbings Memorial Charity who's grant assisted our work in Andhra Pradesh, The Waterloo Foundation who supported our COVID-19 response work in India and The Souter Charitable Trust.

Frank Water would like to take this opportunity to thank all of our corporate supporters who make up our Rainmaker Club and have supported us this year in a myriad of ways, both in kind and through their generous donations.

We would also like to take this opportunity to thank the many individuals who have supported us, especially our fantastic Patrons, Ambassadors, event fundraisers and every one of our Regular Giving donors who help to enable a more sustainable future for Frank Water.

Frank Water also received many donations from the general public for which we are extremely grateful. As with all small organisations, every penny counts and we really appreciate every donation we receive.

Financial Review

General review of position at end of year

The year has been incredibly tough, and we are pleased to have come through to the end of the 18 months, with plans for a refreshed and renewed sense of purpose in 2020/21.

Total income for the period was £424,881 (2019: £479,212) and total expenditure was £513,528 (2019: £454,266), leaving a deficit for the period of £88,647 (2019: surplus of £24,946). We have worked hard on our reserves policy and planned for developing income streams in the coming year to improve our situation for the future.

Allocation of funds

We think it is important to clearly outline our charitable spend: how we allocate the funds donated to us by our generous supporters. We never spend restricted grants on fundraising activities.

Reserves Policy

The Trustees regularly consider the reserves held by the charity, and regard a level of £50,000 in reserves as satisfactory. This amount has been calculated carefully and enables the charity to meet any anticipated and necessary costs should it become insolvent. If at any point reserves fall below the target, the Trustees have agreed to act immediately to ensure

continuity of work.

At 30 September 2020, Frank Water held £52,728 in free reserves, which is in line with the reserves policy.

The income of Frank Water is applied solely towards the fulfilment of the charitable objects.

Grant-making Policy for overseas implementation work

Frank Water has a robust partner selection process, which is reviewed regularly and used to identify and evaluate suitable partners and projects. After an initial, careful selection process, we work in partnership with the local NGO, collaborating to develop new project plans, and directly contributing to ongoing programme management and delivery.

This approach has enabled us to successfully identify in-country NGO partners, with whom we can plan long term, mutually beneficial relationships that offer significant development of programmatic approach.

The Future for Frank Water

Our key focus over the next 12 months will be to continue our focus on improving access to WASH services for some of the most marginalised communities in India and Nepal.

In order to ensure this work is effective and sustainable, we will develop the WASH Basin Toolkit and App into a wider functioning "WASH Connect Platform" which will be used to inform all of our direct community work.

The WASH Connect Platform will be developed through collaborations and partnerships that bring the technical skills and funding required to extend and increase its functionality, informing new areas of water usage and management. We will focus on developing a network of trusted suppliers and institutions to enable this development and delivery. Through our research, learning, and advocacy work we aim for our approaches and tools to be scaled up by government and development partners in the countries we work and beyond.

We will review and develop our overseas partnerships with in-country NGOs who share our vision and have the capacity to deliver our direct WASH work, using the WASH Connect Platform, with impact in the field, within India and Nepal.

We will source funding and develop our UK Programme, to share our knowledge and engage our local community in the global water crisis.

We will develop a close and committed core supporter base through dedicated, thoughtful communications and engagement, who will provide core funding and raise awareness of our work. This will be developed and influenced through the commercial products and services that the CIC provides and will work to significantly increase in the year ahead.

We will work within our new team structure, ensuring effective leadership across teams with good governance and support from the Board. Responsibility for fundraising will be spread across all areas of the business. We will continue to raise income from well established, diversified funding sources, whilst adapting to include a greater number of larger, multi year grants that will provide the stability and continuity that our core programme requires to deliver the ambition and impact we aspire to.

Structure, Governance & Management

Legal status, date of incorporation and date of charity registration

The organisation is a company limited by guarantee, incorporated on 3 October 2005 and its objectives and powers are set out in its Memorandum and Articles of Association. The organisation was registered at the Charity Commission on 18 October 2007.

Details of the governing document

The Memorandum prohibits any distribution of funds to trustees other than for proper reimbursement of costs incurred on the company's business.

Method of recruiting and appointing new trustees

The trustees have appointed a Chair, and membership is open to other individuals. Wide recruitment advertising is undertaken and trustees may propose additional individuals who can bring specific skills and networks to the charity and, if a majority of the current Board are in agreement, official appointment paperwork is undertaken. Inductions and training are provided for new trustees as required.

Peter Davies stepped down from the Board in May, followed by Alison Paine in November, after completing more than 3 years of service.

Anoo Jain has continued in the role of Chair and has significantly developed the Board along with the CEO, Katie. We welcomed Diana Finch into the role of Treasurer in May 2019, with experience in accounts management and over 20 years in the non-profit sector, she's held senior roles (CEO and Finance Director) in both environmental and social care charities. Diana currently leads Bristol Pound CIC, focusing on how money can be used innovatively to create a greener, fairer and stronger economy.

Oliver Jones joined us in January 2020, bringing a wealth of experience to the organisation. He's worked in the water, sanitation and hygiene (WASH) sector for nearly 20 years. During that time he has managed WASH projects for WaterAid in South Asia, based in Nepal, and for the United Nations in South Asia and East Africa. Oliver has also lived in Ethiopia, where he managed the World Bank's water portfolio, as well as supported World Bank projects in Bangladesh, Eswatini, Kenya, Tanzania and Nigeria. Oliver is now the Director of Bluechain Consulting, where he continues to support a range of international clients in the planning, management and evaluation of WASH projects.

Sarah Moore joined us in January 2020, to focus on guiding and governing our fundraising. Sarah has over twenty years of fundraising, marketing and communications experience gained

in corporate and charity sectors. She has worked as a Campaigner for Friends of the Earth UK, established the events marketing programme for Triodos Bank and the successful major giving function for Tree Aid. She led a change programme and developed membership and corporate support as Director of Fundraising & Communications at Avon Wildlife Trust and is currently establishing a major giving programme for anti-modern slavery charity Unseen, Sarah also works with a range of charities and individuals offering consultancy services and career coaching.

Organisational structure and decision making

The trustees meet four times a year with the Chief Executive to discuss the strategic direction of the charity, ensure its core aims and objectives are being met in the most efficient way, and to take account of any risks to the charity and make sure all legal obligations are satisfied. In addition to the quarterly meetings, the trustees communicate regularly on a variety of topics relating to the objectives and operation of Frank Water.

The day to day business of the charity is handled by the Chief Executive, staff and volunteers.

Related parties

Frank Water Projects owns 100% of the share capital of the trading subsidiary, Frank Water CIC. The ultimate controlling party is the Board of Trustees as a body. Katie Alcott is a senior employee of Frank Water Projects and Frank Water CIC. Frank Water Projects also shares overheads with Frank Water CIC, which it pays for at market rates.

There are no other subsidiaries or charities controlled by the same trustees. All trustees have completed a register of interests form so that potential related parties can be identified.

Risk management

The Board identify and review the risks to which the charity is exposed, and ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

The Board and the Management Team have developed a robust approach to managing risk. Undertaking an annual assessment of the risks facing the organisation. This assessment process will update the risk register, which assigns management of these risks to specific individuals and recommends actions to be taken, where necessary, in order to manage their likelihood or impact. The Senior Leadership Team also highlights specific risks as they arise and report these to the Board at the quarterly board meetings.

We reported a serious incident to the Charity Commission at the end of March in anticipation of the effects of the pandemic. With the majority of the team on furlough and much of our event income dropping away within a matter of days, we expected it to significantly affect our ability to deliver services and raise funds over the coming months.

We took the decision to extend our financial year by six months from 31st March to 30th September. There were several factors leading to this decision, the key reason was due to the timing of the current financial year end and a large proportion of our income being received in our last quarter. This caused issues over certainty of financial forecasts and the ability to support overseas work which had often already commenced, putting too much risk on our partners, and ourselves as we often found ourselves using reserves ahead of funds coming in.

Attention is currently focused on the following risks, and the Board's plans and strategies for managing those risks, arising from:

- Delivering sufficient funds considering the effects of the continuing pandemic: Focus is being placed on demonstrating track record, impact and leveraging effect of our funds through good, clear and regular communications to all funders. Regular reviews of fundraising are undertaken and actions implemented to reallocate resources where appropriate. Meanwhile, regular updates to the financial forecast are reviewed, to ensure that costs are kept in line with funds raised.
- Retention of key personnel in the UK and India: Development of accurate job role profiles, robust recruitment process, standardised notice period, performance management systems and pay structure benchmarking to attract and retain key staff. Investment in staff capacity, flexible working policies and non-remuneration based benefits and incentives. Recruitment, engagement, development and appropriate retention of the Board.
- Ability of Frank Water CIC to repay the social investment loan: Focus on developing CIC staff and board to ensure business plan can be followed and revenue generated. Ensure continued close communication and interaction between charity and CIC.

Volunteer & staff team

Frank Water is extremely fortunate to have developed a dedicated group of volunteers, without whom the charity could not function as efficiently as it does and would have far less reach and impact.

The time donated to us by our volunteers helped us in a number of ways:

- Research and development
- Campaign coordination
- Grant funding applications
- Overhauling of our accounting and forecasting systems
- Helping to ensure sporting events ran smoothly
- General awareness raising activities and promotion of Frank Water
- Consultancy in support of programme development
- Graphic design and social media support

The core UK team has continued to work with determination, skill and incredible passion, despite the various challenges, and deserve recognition for the varying and many successes over the year.

Frank Water also employs two highly skilled Indian Nationals, Praveena Sridhar and Sachin Tiwari, on a part time basis, who support in the coordination and development of our overseas work and deserve equal recognition for their dedication, insight and hard work. Their contribution continues to significantly increase the strength and impact of our overseas programmes.

During the first few months of the Coronavirus pandemic, with lockdown and varying restrictions we had to cancel a number of key fundraising events, including our 15th Anniversary fundraising dinner. Due to the loss of funds and the uncertainty over what was to come, we had to consider how we could cut costs. We initially took advantage of the Government's Furlough scheme and managed to continue our work on a skeletal staff team,

but we were forced to make some redundancies in order to ensure longer term viability. The process was gruelling and emotional considering our small, close knit team, but it did enable us to assess how we work together and make some necessary changes to ensure a more effective organisational structure that can deliver our ambitious strategy.

Statement of Trustees' Responsibilities

The trustees (who are also directors of Frank Water Projects for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

On behalf of the Board of Trustees

Anoo Jain

Date 19th February 2021



FRANK WATER PROJECTS

REFERENCE & ADMINISTRATIVE INFORMATION

30 SEPTEMBER 2020

Registered Name	FRANK Water Projects (often known as FRANK Water or FWP)	
Company number	05580994	
Charity number	1121273	
Registered office & operational address	1 – 3 Gloucester Road Bishopston Bristol BS7 8AA	
Trustees/Company Directors	Mr Anoo Jain, Chair Mrs Alison Paine Mr Peter Davies Miss Elena Oyon Mr Chris Guy Mr Jack Jones Ms Diana Finch Ms Sarah Moore Mr Oliver Jones	(resigned 15 May 2020) (resigned 4 November 2019) (appointed 15 May 2019) (appointed 24 January 2020) (appointed 24 January 2020)
Principal staff	Mrs Katie Alcott	Chief Executive Officer
Bankers	Triodos Bank Deanery Road Bristol BS1 5AS	
Independent Examiner	Neil Kingston FCA Burton Sweet Chartered Accountants The Clock Tower 5 Farleigh Court Old Weston Road Flax Bourton Bristol BS48 1UR	



FRANK WATER PROJECTS

INDEPENDENT EXAMINER'S REPORT

30 SEPTEMBER 2020

Independent examiner's report to the trustees of Frank Water Projects ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period ended 30 September 2020.

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 accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 accounts 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts 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 accounts to be reached.

.....
Neil Kingston FCA

Burton Sweet Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date:



Frank Water Projects

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

PERIOD ENDED 30 SEPTEMBER 2020

				18 months to 30 September 2020	Year ended 31 March 2019
	Note	Unrestricted Funds £	Restricted Funds £	£	£
Income from:					
Donations and legacies	2	260,492	123,701	384,193	395,607
Other trading activities	3	39,896	752	40,648	83,540
Investments		40	-	40	65
Total income		<u>300,428</u>	<u>124,453</u>	<u>424,881</u>	<u>479,212</u>
Expenditure on:					
Raising funds	5	146,080	-	146,080	98,305
Charitable activities	4	199,518	167,930	367,448	355,961
Total expenditure		<u>345,598</u>	<u>167,930</u>	<u>513,528</u>	<u>454,266</u>
Net income/(expenditure)		(45,170)	(43,477)	(88,647)	24,946
Transfers between funds		(43,477)	43,477	-	-
Net movement in funds		<u>(88,647)</u>	<u>-</u>	<u>(88,647)</u>	<u>24,946</u>
Total funds at 1 April 2019		141,466	-	141,466	116,520
Total funds at 30 September 2020	17	<u>52,819</u>	<u>-</u>	<u>52,819</u>	<u>141,466</u>

The Charity has no recognised 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

Prior year fund comparatives are contained in note 12.

The notes on pages 30 to 40 form part of these financial statements

Frank Water Projects
BALANCE SHEET
AS AT 30 SEPTEMBER 2020

	Note	30 September 2020 £	31 March 2019 £
Fixed assets			
Tangible assets	13	91	431
Investments	14	10	10
Current assets			
Debtors	15	23,986	31,310
Cash at bank and in hand		58,343	117,913
		<u>82,329</u>	<u>149,223</u>
Creditors : Amounts falling due within one year	16	(29,611)	(8,198)
Net current assets		<u>52,718</u>	<u>141,025</u>
Net assets		<u>52,819</u>	<u>141,466</u>
Funds			
Restricted funds	18	-	-
Unrestricted funds	18	52,819	141,466
		<u>52,819</u>	<u>141,466</u>

For the period ending 30 September 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- ii) 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 special provisions for small companies under Part 15 of the Companies Act 2006.

These financial statements were approved by the trustees on 19th February 2021 and are signed on their behalf by:

Anoo Jain
Trustee

Company registration number 05580994
Charity number 1121273

The notes on pages 30 to 40 form part of these financial statements

Frank Water Projects

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 30 SEPTEMBER 2020

1 Accounting policies

- a) The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006, the Charities Act 2011, 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 the Republic of Ireland (FRS 102) and the Charities SORP (FRS 102).

These financial statements are those of the parent company only and not that of the group, as the charitable parent company has taken advantage of the available exemptions not to prepare consolidated accounts.

The charity is a public benefit entity as defined under FRS 102.

Along with other similar charities and organisations, the COVID-19 pandemic has brought many uncertainties to the global economy. The impact of this on the charity is highlighted in further detail within the Trustees' Annual Report. Notwithstanding these uncertainties, the Trustees have chosen to prepare the financial statements on a going concern basis given the free reserves held by the charity and the careful planning of the Trustees.

- b) Income from donations/grants is included in income when these are receivable, except as follows:
- i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
 - ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-condition have been met.
- c) Expenses are recognised in the period in which they are incurred and include attributable VAT which cannot be recovered.
- d) Expenditure that is directly attributable to specific activities has been included in those cost of those activities. Support costs have been allocated 100% towards the charitable activities of the charity and split between activities on the basis of management knowledge and estimates of usage.
- 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:
- Fixtures, Fittings & Equipment: 4 years straight line.
- f) Rentals applicable to operating lease agreements where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.
- g) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.
- h) 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.

Frank Water Projects

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 30 SEPTEMBER 2020

2 Donations and legacies

18 months to 30 September 2020	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Grants	43,740	92,725	136,465
General donations	216,752	30,976	247,728
	<u>260,492</u>	<u>123,701</u>	<u>384,193</u>
Prior year to 31 March 2019	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Grants	4,000	200,463	204,463
General donations	153,839	37,305	191,144
	<u>157,839</u>	<u>237,768</u>	<u>395,607</u>

Of these amounts received, £29,740 (2019:£nil) were government grants.

3 Income from: Other trading activities

18 months to 30 September 2020	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Fundraising activities	33,403	-	33,403
Other activities	6,493	752	7,245
	<u>39,896</u>	<u>752</u>	<u>40,648</u>
Prior year to 31 March 2019	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Fundraising activities	71,786	11,754	83,540
	<u>71,786</u>	<u>11,754</u>	<u>83,540</u>

4 Expenditure on: Charitable activities

18 months to 30 September 2020	Activities undertaken directly	Partnership funded activities (note 7)	Support costs (note 6)	Total Funds 2020
	£	£	£	£
Programmes	141,630	132,206	47,892	321,728
Awareness	38,914	-	6,806	45,720
	<u>180,544</u>	<u>132,206</u>	<u>54,698</u>	<u>367,448</u>

Partnership funded activities are outlined in note 7.

Frank Water Projects

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 30 SEPTEMBER 2020

4 Expenditure on: Charitable activities - continued

Prior year to 31 March 2019	Activities undertaken directly	Partnership funded activities (note 7)	Support costs (note 6)	Total Funds 2019
	£	£	£	£
Programmes	109,078	200,816	22,827	332,721
Awareness	20,744	-	2,496	23,240
	<u>129,822</u>	<u>200,816</u>	<u>25,323</u>	<u>355,961</u>

5 Raising funds

18 months to 30 September 2020

	Direct activities	Support costs	Total Funds 2020
	£	£	£
Staff costs	110,179	12,993	123,172
Telephone, stationery & printing	916	1,866	2,782
Equipment and maintenance	1,175	81	1,256
Rent, rates, heat & light	-	3,474	3,474
Premises costs	-	351	351
Travel & subsistence	1,217	194	1,411
Conferences & subscriptions	1,363	153	1,516
Fundraising events costs	7,540	-	7,540
Bank charges	1,941	34	1,975
Depreciation	-	97	97
Legal and professional fees	-	934	934
Accountancy	-	809	809
Governance costs (see note 8)	-	763	763
	<u>124,331</u>	<u>21,749</u>	<u>146,080</u>

Prior year to 31 March 2019

	Direct activities	Support costs	Total Funds 2019
	£	£	£
Staff costs	65,875	1,664	67,539
Telephone, stationery & printing	3,084	2,186	5,270
Equipment and maintenance	243	419	662
Rent, rates, heat & light	-	1,538	1,538
Premises costs	-	200	200
Travel & subsistence	146	226	372
Conferences & subscriptions	-	94	94
Fundraising events costs	20,613	-	20,613
Bank charges	38	40	78
Depreciation	-	84	84
Accountancy	-	1,273	1,273
Governance costs (see note 8)	-	582	582
	<u>89,999</u>	<u>8,306</u>	<u>98,305</u>

Support costs have been allocated across charitable activities and fundraising activities based upon the proportion of direct costs.

Frank Water Projects

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 30 SEPTEMBER 2020

6 Total Support costs

18 months to 30 September 2020

	Charitable activities	Raising funds	Total 2020
	£	£	£
Staff costs	32,685	12,993	45,678
Telephone, stationery & printing	4,688	1,866	6,554
Equipment & maintenance	203	81	284
Rent, rates, heat & light	8,738	3,474	12,212
Premises costs	884	351	1,235
Travel & subsistence	485	194	679
Conferences & subscriptions	385	153	538
Bank charges	86	34	120
Depreciation	243	97	340
Legal and professional fees	2,348	934	3,282
Accountancy	2,036	809	2,845
Governance costs (see note 8)	1,917	763	2,680
	<u>54,698</u>	<u>21,749</u>	<u>76,447</u>

Prior year to 31 March 2019

	Charitable activities	Raising funds	Total 2019
	£	£	£
Staff costs	5,056	1,664	6,720
Telephone, stationery & printing	6,644	2,186	8,830
Equipment & maintenance	1,272	419	1,691
Rent, rates, heat & light	4,672	1,538	6,210
Premises costs	607	200	807
Travel & subsistence	685	226	911
Conferences & subscriptions	287	94	381
Bank charges	122	40	162
Depreciation	256	84	340
Accountancy	3,955	1,273	5,228
Governance costs (see note 8)	1,767	582	2,349
	<u>25,323</u>	<u>8,306</u>	<u>33,629</u>

Frank Water Projects

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 30 SEPTEMBER 2020

7 Grants Payable

	18 months to 30 September 2020 £	Year ended 31 March 2019 £
Institutions		
Bala Vikasa Social Services Society	15,710	89,256
People's Science Institute	25,000	58,062
Visakha Jilla Nava Samithi	22,316	12,500
Samerth Charitable Trust	41,954	25,684
Friends Service Council, Nepal	22,489	15,314
Lumanti	4,737	-
	<u>132,206</u>	<u>200,816</u>

These refer to payments made to carefully selected in-country NGO partners, to cover the costs of work carried out on FRANK Water's behalf.

8 Governance costs

	Unrestricted funds £	Restricted funds £	18 months to 30 September 2020 £	Year ended 31 March 2019 £
Audit & Accountancy	2,418	-	2,418	2,268
Trustees' meetings	262	-	262	81
	<u>2,680</u>	<u>-</u>	<u>2,680</u>	<u>2,349</u>

All governance costs in the previous year were unrestricted.

9 Net income/(expenditure) for the year

This is stated after charging:

	18 months to 30 September 2020 £	Year ended 31 March 2019 £
Depreciation	340	339
Independent Examiner's fees	<u>2,418</u>	<u>2,268</u>

No trustees were remunerated during this period or in the previous period, nor were any trustees reimbursed for any expenses during this or the previous period.

Frank Water Projects

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 30 SEPTEMBER 2020

10 Staff costs and numbers

The aggregate staff costs were:

	18 months to 30 September 2020 £	Year ended 31 March 2019 £
Wages and salaries	281,334	142,989
Employer's pension contributions	7,408	6,020
Social security costs	14,298	8,579
	<u>303,040</u>	<u>157,588</u>

No employee received emoluments of more than £60,000.

The trustees consider the key management personnel to be themselves, the Chief Executive Officer, Head of Operations and Fundraising and the Head of Programmes and Fundraising. Total remuneration and benefits paid to key management personnel during the year amounted to £134,394 (2019 - £94,895).

The average number of staff based on headcount during the year was 10 (2019 - 7.4)

11 Taxation

The charity is exempt from corporation tax on its charitable activities

Frank Water Projects

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 30 SEPTEMBER 2020

12 Prior year fund comparatives for the Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Income from:			
Donations and legacies	157,839	237,768	395,607
Other trading activities	71,786	11,754	83,540
Investments	65	-	65
Total income	<u>229,690</u>	<u>249,522</u>	<u>479,212</u>
Expenditure on:			
Raising funds	98,305	-	98,305
Charitable activities	82,838	273,123	355,961
Total expenditure	<u>181,143</u>	<u>273,123</u>	<u>454,266</u>
Net income/(expenditure) and net movement in funds	48,547	(23,601)	24,946
Total funds at 1 April 2018	92,919	23,601	116,520
Total funds at 31 March 2019	<u>141,466</u>	<u>-</u>	<u>141,466</u>

13 Tangible fixed assets

	Fixtures fittings & equipment £	Total £
Cost		
At 1 April 2019 and 30 September 2020	<u>5,759</u>	<u>5,759</u>
Depreciation		
At 1 April 2019	5,328	5,328
Charge for the year	340	340
At 30 September 2020	<u>5,668</u>	<u>5,668</u>
Net book value		
At 30 September 2020	<u>91</u>	<u>91</u>
At 31 March 2019	<u>431</u>	<u>431</u>

Frank Water Projects

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 30 SEPTEMBER 2020

14 Investments

	30 September 2020 £	31 March 2019 £
100% Holding in Subsidiary	<u>10</u>	<u>10</u>

Frank Water Limited (Company number 05388346) is the subsidiary of the charity. During the year the loss (2019 - profit) after tax amounted to -£9,542 (2019 - £6,803), with retained reserves totalling -£5,153 (2019 - £4,389).

15 Debtors

	30 September 2020 £	31 March 2019 £
Trade debtors	20,042	-
Prepayments and accrued income	2,315	13,613
Amounts due from subsidiary undertaking	-	17,097
Other debtors	1,629	600
	<u>23,986</u>	<u>31,310</u>

16 Creditors

	30 September 2020 £	31 March 2019 £
Trade creditors	2,290	4,871
Accruals and deferred income	25,400	2,776
Other creditors	910	551
Amounts due to subsidiary undertaking	1,011	-
	<u>29,611</u>	<u>8,198</u>

Frank Water Projects

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 30 SEPTEMBER 2020

17 Movement in funds

18 months to 30 September 2020

	At 01-Apr 2019 £	Income £	Expenditure £	Transfers £	At 30-Sep 2020 £
Restricted funds					
India	-				-
ARUP	-	51,386	(57,878)	6,492	-
Other projects in India	-	61,567	(78,025)	16,458	-
Projects in Nepal	-	11,500	(32,027)	20,527	-
	-	124,453	(167,930)	43,477	-
Unrestricted funds					
General funds	141,466	300,428	(345,598)	(43,477)	52,819
	141,466	300,428	(345,598)	(43,477)	52,819
Total funds	141,466	424,881	(513,528)	-	52,819

Prior year to 31 March 2019

	At 01-Apr 2018 £	Income £	Expenditure £	Transfers £	At 31-Mar 2019 £
Restricted funds					
Projects in India					
H&M	22,577	80,436	(103,013)	-	-
Samerth	-	36,918	(36,918)	-	-
VJNNS	1,024	10,305	(11,329)	-	-
ARUP	-	65,424	(65,424)	-	-
Bala Vikasa	-	21,005	(21,005)	-	-
Projects in Nepal	-	33,034	(33,034)	-	-
Internships	-	2,400	(2,400)	-	-
	23,601	249,522	(273,123)	-	-
Unrestricted funds					
General funds	92,919	229,690	(181,143)	-	141,466
	92,919	229,690	(181,143)	-	141,466
Total funds	116,520	479,212	(454,266)	-	141,466

Frank Water Projects

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 30 SEPTEMBER 2020

17 Movement in funds (continued)

Description of funds

ARUP

The 'India WaSH Basins' project is a two year programme supporting the development of a Toolkit – an agreed Integrated Water Resources Management (IWRM) mandate - for the regions of Andhra Pradesh, Chhattisgarh and Madhya Pradesh. It will aim to help them understand the issues and develop their own answers to securing safe, clean drinking water and sanitation. This included a literature review to identify an extensive list of IWRM methodologies, guidance and practices relevant to the context of this project. Stakeholder mapping and initial engagement and review of current NGO practices; including information collection.

Other projects in India

This fund is made up of donations to support projects delivered by our delivery partners Samerth Charitable Trust, People's Science Institute, Bala Vikasa and Visakha Jilla Nava Nirmana Samithi in Chhattisgarh, Madhya Pradesh, Telangana and the Eastern Ghats in India.

Projects in Nepal

This fund is made up of donations to support projects delivered by our delivery partners the Friends Service Council and Lumanti in Nepal.

H&M

This fund was set up to fund fifteen clean water projects.

Samerth

This fund is made up of donations to a project supporting 8,904 people across 36 communities in the Kawardha district of Chhattisgarh.

VJNNS

This project is in relation to a Christmas campaign to support the development of a gravity fed water system, providing sustainable drinking water for one community in the Eastern Ghats.

Bala Vikasa

This fund consists of donations to a project providing clean sustainable water supplies to disadvantaged communities in the Indian state of Telangana.

Internships

The internships fund provides the funding for the salaries for two interns.

Frank Water Projects
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 30 SEPTEMBER 2020

18 Analysis of net assets between funds

	Tangible Fixed assets £	Other Net assets £	Total 2020 £
Unrestricted funds			
General funds	91	52,728	52,819
	<u>91</u>	<u>52,728</u>	<u>52,819</u>

Previous year

	Tangible Fixed assets £	Other Net assets £	Total 2019 £
Unrestricted funds			
General funds	431	141,035	141,466
	<u>431</u>	<u>141,035</u>	<u>141,466</u>

19 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 £1 each.

20 Related party transactions

Frank Water Limited is the trading subsidiary of Frank Water Projects. In the financial period ended 30 September 2020 Frank Water Limited paid £nil (2019: £nil) to Frank Water Projects and £1,011 (2019: £17,097 owed to the charity) was owed by the charity at the year end.

In addition to this, Frank Water Limited paid £25,766 (2019: £12,793) to Frank Water Projects in respect of rent and overh