



**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.

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### **Objects**

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

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### **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.<sup>1</sup>

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)

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<sup>1</sup> <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 year<sup>2</sup> 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 Mitani (health workers) to re-emphasise the

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<sup>2</sup> <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.

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### **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.

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## 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.

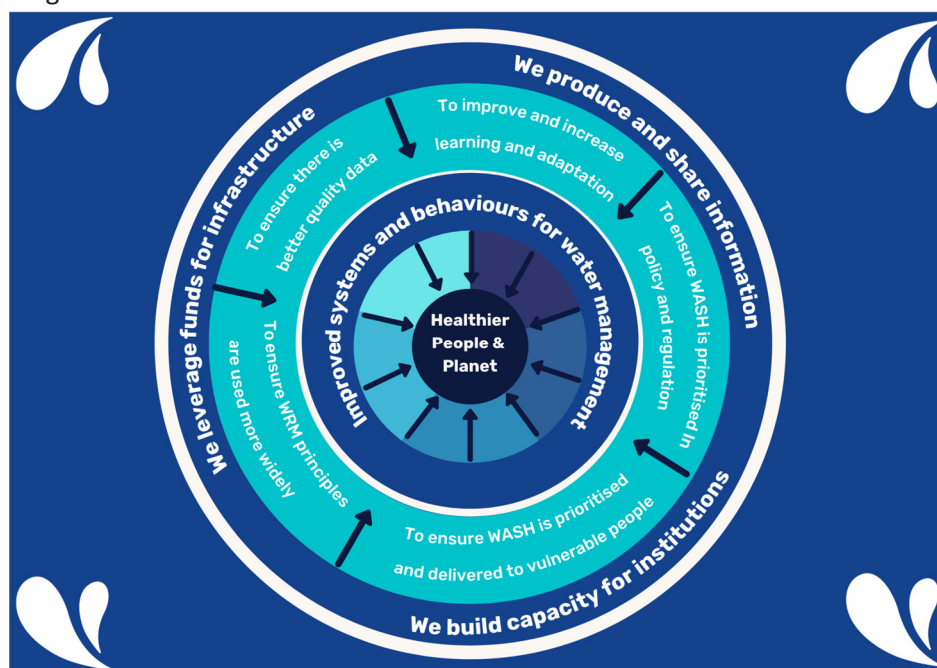
**Frank Water Toolkits and Apps:** Work with our strategic partner Arup has continued, with the creation of the Global WASH Basins Toolkit from our original, India based work, enabling local communities to better understand their water resources. We have used our sector networks in India and beyond to 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](http://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](http://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.

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## **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.

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## **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**

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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

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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**

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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				
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
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
<b>Total incoming resources</b>		<b>253,530</b>	<b>89,813</b>	<b>343,343</b>	<b>424,881</b>
<b>RESOURCES EXPENDED</b>					
<b>Raising funds</b>					
Costs of generating voluntary income	5	65,199	-	65,199	146,080
<b>Charitable activities</b>					
Programmes	6	120,823	100,269	221,092	321,728
Awareness		26,670	-	26,670	45,720
<b>Total resources expended</b>		<b>212,692</b>	<b>100,269</b>	<b>312,961</b>	<b>513,528</b>
<b>NET INCOMING/(OUTGOING)</b>					
<b>RESOURCES BEFORE TRANSFERS</b>		<b>40,838</b>	<b>(10,456)</b>	<b>30,382</b>	<b>(88,647)</b>
<b>Gross transfers between funds</b>	16	<b>(10,456)</b>	<b>10,456</b>	<b>-</b>	<b>-</b>
<b>Net incoming/(outgoing) resources</b>		<b>30,382</b>	<b>-</b>	<b>30,382</b>	<b>(88,647)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>52,819</b>	<b>-</b>	<b>52,819</b>	<b>141,466</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>83,201</b>	<b>-</b>	<b>83,201</b>	<b>52,819</b>

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 £
<b>FIXED ASSETS</b>					
Tangible assets	12	902	-	902	91
Investments	13	<u>10</u>	<u>-</u>	<u>10</u>	<u>10</u>
		912	-	912	101
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	15	(27,035)	-	(27,035)	(29,611)
<b>NET CURRENT ASSETS</b>		<u>82,289</u>	<u>-</u>	<u>82,289</u>	<u>52,718</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>83,201</u>	<u>-</u>	<u>83,201</u>	<u>52,819</u>
<b>NET ASSETS</b>		<u>83,201</u>	<u>-</u>	<u>83,201</u>	<u>52,819</u>
<b>FUNDS</b>	16				
Unrestricted funds				83,201	52,819
Restricted funds				<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>				<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

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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)	<b>246,501</b>	285,932
Grants	<b><u>95,651</u></b>	<u>136,465</u>
	<b><u>342,152</u></b>	<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	<b><u>1,150</u></b>	<u>2,444</u>

#### 4. INVESTMENTS

	2021	2020
	£	£
Deposit account interest	<b><u>41</u></b>	<u>40</u>

#### 5. RAISING FUNDS

	2021	2020
	£	£
Staff costs	<b>52,975</b>	123,172
Telephone, stationery & printing	<b>268</b>	2,782
Equipment and maintenance	<b>662</b>	1,256
Rent, rates, heat & light	-	3,474
Premises costs	-	351
Travel & subsistence	<b>77</b>	1,411
Conferences & subscriptions	<b>2,756</b>	1,516
Fundraising events costs	<b>5,756</b>	7,540
Bank charges	<b>2,705</b>	1,975
Depreciation	-	97
Legal and professional fees	-	934
Accountancy	-	809
Governance costs	-	763
	<b><u>65,199</u></b>	<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

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#### 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><b>78,508</b></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><b>78,508</b></u>	<u><b>54,698</b></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><b>2,423</b></u>	<u><b>2,758</b></u>

## FRANK WATER PROJECTS

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2021

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#### 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 £
<b>COST</b>	
At 1 October 2020	5,759
Additions	<u>1,104</u>
At 30 September 2021	<u>6,863</u>
<b>DEPRECIATION</b>	
At 1 October 2020	5,668
Charge for year	<u>293</u>
At 30 September 2021	<u>5,961</u>
<b>NET BOOK VALUE</b>	
At 30 September 2021	<u>902</u>
At 30 September 2020	<u>91</u>

#### 13. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 October 2020 and 30 September 2021	<u>10</u>
<b>NET BOOK VALUE</b>	
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
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	52,819	40,838	(10,456)	83,201
<b>Restricted funds</b>				
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	-
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	253,530	(212,692)	40,838
<b>Restricted funds</b>			
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)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted Funds</b>				
General fund	141,466	(45,170)	(43,477)	52,819
<b>Restricted Funds</b>				
ARUP	-	(6,492)	6,492	-
Other projects in India	-	(16,458)	16,458	-
Projects in Nepal	-	(20,527)	20,527	-
	-	(43,477)	43,477	-
<b>TOTAL FUNDS</b>	<b>141,466</b>	<b>(88,647)</b>	<b>-</b>	<b>52,819</b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	300,428	(345,598)	(45,170)
<b>Restricted funds</b>			
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)
<b>TOTAL FUNDS</b>	<b>424,881</b>	<b>(513,528)</b>	<b>(88,647)</b>

# 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 £
<b>Unrestricted funds</b>				
General fund	141,466	(4,332)	(53,933)	83,201
<b>Restricted funds</b>				
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	-
<b>TOTAL FUNDS</b>	<b>141,466</b>	<b>(58,265)</b>	<b>-</b>	<b>83,201</b>

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 £
<b>Unrestricted funds</b>			
General fund	553,958	(558,290)	(4,332)
<b>Restricted funds</b>			
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)
<b>TOTAL FUNDS</b>	<b>768,224</b>	<b>(826,489)</b>	<b>(58,265)</b>

**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 £
<b>INCOMING RESOURCES</b>		
<b>Donations and legacies</b>		
Donations	246,501	285,932
Grants	<u>95,651</u>	<u>136,465</u>
	342,152	422,397
<b>Other trading activities</b>		
Fundraising activities	1,150	2,444
<b>Investments</b>		
Deposit account interest	<u>41</u>	<u>40</u>
<b>Total incoming resources</b>	343,343	424,881
<b>RESOURCES EXPENDED</b>		
<b>Costs of generating voluntary income</b>		
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
<b>Charitable activities</b>		
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**

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	2021 £	2020 £
<b>Charitable activities</b>		
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>
<b>Support costs</b>		
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>
<b>Total resources expended</b>	<b>312,961</b>	<b>513,528</b>
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	<u><b>30,382</b></u>	<u><b>(88,647)</b></u>

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