

CYAN INTERNATIONAL

England & Wales · Charity number 1129603

Details

Status	Registered
Legal form	Charitable company
Company number	06843768
Registered	2009-05-14
Register	View on the Charity Commission register

Contact

Address	129 Broadway Didcot Oxfordshire OX11 8XD
Phone	01235517655
Email	mail@cyanint.org
Website	www.cyaninternational.org

Activities

Objects: 1. THE PREVENTION OR RELIEF OF POVERTY2. THE ADVANCEMENT OF HEALTH AND SAVING LIVES3. THE RELIEF OF SUFFERING AND DISTRESS, AND4. THE ADVANCEMENT OF EDUCATION

Activities: Cyan International relates to a network of organisations working alongside some of the world's poorest people across Africa, Asia and the Middle East. We work to improve access to essential services, secure basic human rights and improve economic opportunities. Our partners work to transform lives, particularly for those affected by conflict and insecurity.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, OVERSEAS.
- Afghanistan
- Bangladesh
- Guinea
- India
- Kosovo
- North Korea
- Tunisia
- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£164,295	£147,358	-	-
2023-12-31	£181,718	£173,770	-	-
2022-12-31	£254,650	£237,835	-	-
2021-12-31	£245,841	£264,992	-	-
2020-12-31	£264,695	£246,274	-	-

Trustees

Name	Role	Appointed
Alexander William Vickers	Chair	2017-04-06
ANDREW MCCULLIE JOHNSON		2020-01-01
David Cooper		2020-10-01
Kevin Hugh Jones		2023-10-06
Linda Darby		2022-05-23
Valerie Ann Stevens		2024-01-01

CYAN INTERNATIONAL

England & Wales - Charity number 1129603

Accounts

CYAN INTERNATIONAL

Annual report & financial statements

Year ended 31 December 2024

Cyan International

Company number: 6843768

Registered charity number: 1129603 (England and Wales)

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1 Reference and administrative details

Directors and trustees

The directors of the charitable company are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

Alex Vickers - Board Chair

Andrew Johnson

David Cooper

Linda Darby

Kevin Jones

Val Stevens (Appointed from 1 January 2024)

Senior management

Chief Executive – Kang-San Tan

Company Secretary – Caroline Trimble

Programmes Consultant – Arthur Brown

Programmes Consultant – Steve Sanderson (to May 2025)

Head of Operations – Aminta Coates (to October 2024)

Independent Examiner

Sayer Vincent LLP, 110 Golden Lane London, EC1Y 0TG

Bankers

Barclays Bank PLC, 125 Broadway, Didcot OX11 8AW

Solicitors

Anthony Collins LLP, 134 Edmund Street, Birmingham B3 2ES

Secretary and registered office

Caroline Trimble, Cyan International, 129 Broadway, Didcot, Oxfordshire OX11 8XD

Email: mail@cyanint.org

Website: www.cyaninternational.org

Company number

6843768 (Incorporated in England & Wales)

Registered charity number

1129603 (England and Wales)

2 Trustees' report

2.1 Organisational objectives

2.1.1 Vision, mission, and values

Many around the world live in abject poverty, with meagre health facilities, poor access to education, little opportunity to improve their lives, and hemmed in by unjust systems and an imbalance of power. Cyan International wants to ensure that the next generation will be different. We are part of a global network of partners that strives to deliver long-term solutions to poverty.

Our vision is to see the lives of poor and disadvantaged communities transformed from poverty to opportunity, from inequality to justice, and from despair to hope.

The mission of Cyan International is to secure sustainable improvements in the lives of poor and disadvantaged people, particularly those affected by conflict and insecurity. We build on local skills and knowledge with the aims of:

Improving poor people's access to essential services
Securing basic human rights and justice
Improving economic opportunities

The following values guide our work:

Equal partnership – we draw upon the skills, knowledge and experience of poor and disadvantaged communities to learn from each other and work together as true partners.

Compassion with integrity – we respond with care and concern, whilst encouraging honesty, transparency and accountability in all we do.

Mutual respect for people – we treat all members of the communities with which we work with equality and dignity.

Dignity – we believe in the inherent dignity of each human life, and the need to enhance dignity where it has been threatened.

Empowerment – we believe in the potential of poor and disadvantaged communities to address their own problems with appropriate solutions.

2.1.2 Objectives and activities

Our charitable objects are:

The prevention or relief of poverty, leading to transformed and empowered communities
The advancement of health and saving lives, a result of accessible and improved healthcare
The advancement of education, generating educational and learning opportunities
The relief of suffering and distress, bringing about the restoration of hope and dignity

2.2. Achievements and performance during this reporting period.

During 2024, Cyan International continued its work through the support of local partners in its chosen countries. These countries are among the most fragile places in the world and prone to persistent political instability, unstable governance, and man-made crises. Such events displace local communities and cause local, regional, and international migration of those affected in search of family survival and better life conditions. They also result in capacity reduction among our partners, especially when key personnel are evacuated for security reasons, such as has occurred in Afghanistan in 2024.

Of particular note in 2024, was the review of our Standard Operating Procedures for security of personnel in Afghanistan. This was deemed necessary, in view of multiple detentions of like-minded international workers in the country. To compound issues, Cyan's partner in Afghanistan experienced some leadership transitions - a senior Afghan director left, leading to regional restructuring efforts, and the Executive Director's term (a Cyan secondee) concluded in December 2024. Cyan's partner is actively working to fill these positions while the strategic leadership team maintains some organisational stability.

As the incumbent government of Afghanistan strengthens its grip on power and extends its intelligence apparatus, it is evidently becoming harder and harder to operate there. Cyan's partners have already been prevented from implementing already approved programmes/projects alongside local and poor communities to the detriment of those who depend on NGOs' work to meet their basic needs.

In 2024, Cyan was also able to make security assessments and implement plans for the return of volunteers to the DPRK. The willingness of the DPRK authorities to enquire about whether our volunteers will return and to quickly issue visas corresponds to the partial re-opening of the country post COVID.

However, Cyan's third partner based in a North African country, has had to take the decision to relocate, effectively ending 42 years of services delivered in that country. The decision was made because of a variety of challenges, including staff departures, lack of funding for projects and operations, and external forces that have made nonprofit work in the country untenable.

2.2.1 At Cyan Central office level:

Cyan International staff and Board of Trustees continued reviewing, updating, and implementing the set of policies and procedures to protect everyone involved in the process and to ensure transparency, accountability, and code of good practice in whatever we do. Policies continued to be reviewed, including the Cyan Safeguarding Policy. In every meeting of the Board, time has been set aside to consider any safeguarding concerns or any conflicts of interest.

There was the recruitment of two new trustees with relevant special experience and qualification.

Crisis management scenario training continued at the central office for both staff and board members, especially with the recent proliferation of crisis management events in Cyan's countries of work.

Despite the confirmation of the process of closing Cyan India being under way, little progress was made in 2024.

Cyan of Board of Trustees continued clarifying its future strategy. This has been a slow process with various false starts. The future of Cyan lies in supporting communities in the Global South by leveraging the carbon credit market. In view of the changing security landscape, a strategic and operational reset is necessary. The work in North Africa is in jeopardy, the operating environment in Afghanistan is highly uncertain and work in DPRK can be assigned to other like-minded organisations. In 2024, attention has been given to the business model and the point of market entry where Cyan can add

Year ended 31 December 2024

most value. By the end of 2024, no clear business plan had been agreed. At the time of approving the accounts, the trustees, having considered future strategy options decided to close the charity post year end, with steps to facilitate this happening with immediate effect.

2.2.2 At the partnership level:

Despite of the complexity of operating in fragile contexts, the following impact was achieved through partner working.

Catalysing work in fragile states and other complex environments through the training and secondment of personnel to Cyan International in-country partners. At the beginning of 2024, a total 9 staff reflecting Cyan International's partners' organisational needs and were seconded to partners to enhance capacity and delivery services. Cyan deployed 5 staff in Afghanistan; 5 worked remotely to support teaching in the DPRK and 1 person was seconded to work with our partner in North Africa.

Working with Cyan partners for delivering long-term solutions to poverty, addressing distress, injustice, and vulnerability by ensuring effective and appropriate community interventions, and developing strong organisational processes. These key objectives can be better understood through examples of what has been implemented at the individual, group, and community level by Cyan's partners.

2.2.3 Transformed and empowered communities, improved nutrition and health care.

The transformation and empowering of communities are among Cyan International's main goals. For this process to materialise, it requires the direct involvement and participation of both public and private sector as well as an amalgam of sustained partnerships at every level of work. Partnerships must be able to demonstrate good governance, accountable and transparent processes and systems, the implementation and following up of a set of policies and procedures and code of good practice focused on human development, safeguarding of everyone involved, the improvement of life conditions of those served in close partnership with the local government and other relevant authorities in the countries of work.

In Afghanistan

In Afghanistan, Cyan's partner restarted key components of the Community Development Programme (CDP) in Lal, focusing on WASH and agriculture. While BLISS component implementation was delayed due to MOU issues, significant progress has been achieved and activities will commence in 2025.

The WASH objective shared in the proposal was to improve the hygiene practices of the partner communities. In the last six months, the project team completed and handed over the seven pipelines to the community partners. As a result, now 146 households (169 families) with 876 individuals have access to safe drinking water. Additionally, 92 men participated in WASH training. There is a ban on female staff working for NGOs, except for the health and education sector. As WASH comes under the Ministry of Rural Rehabilitation and Development (MRRD), the project could not have female staff, and as there were no female staff, there was no training for female beneficiaries.

Within the agriculture component, the objective has been to improve food security among targeted communities. Key activities under this component included kitchen gardening support, training and tools support, germination tests, root cellars and wheat seed support.

In 2024, 15 farmer groups were formed in 14 villages, with 59 farmers engaged in the groups.

7 demonstration gardens were built with the partner farmers. In addition, 29 farmers benefitted from seedlings, seeds and tools. 299 people bought subsidised vegetable seeds. 125 germination tests were carried out with an 83% success rate. The project has supported 12 families with root cellars to store their fruit and vegetables. 17 farmers were trained in sustainable agriculture (permaculture). Two series of training were conducted, and the agriculture facilitators conducted this training. The project is partnering with communities to grow an improved variety of wheat seeds. Eight plots were established in 2024, and eight farmers are cultivating the wheat. Four other farmers received multiplication wheat varieties.

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In Tunisia, Cyan's partner remains committed to advancing freedom of religion and belief, alongside grassroots movements. In 2024, Cyan's local partner launched WeACT, a community transformation network composed of members of the local like-minded leaders from a different worshipping communities. WeACT has the goal of building up and encouraging these lay leaders to facilitate transformational service work within their neighbourhoods and networks. The first session (3 days) in May was focused on peace-making and reconciliation, with a goal of building group cohesion for service collaboration. In the July-December period, there were two additional sessions: one on servant leadership which provides transformational development work, and one on asset-based community development. The goal of these sessions was to see leaders serving their broader communities as agents of justice, dignity, and hope.

2.2.4 Future Plans

At the time of approving the accounts, the trustees, having considered future strategy options decided to close the charity post year end, with steps to facilitate this happening with immediate effect. The funds will be distributed in accordance with the memorandum and Articles of Association with the balance being given to the sister charity, BMS World Mission.

2.3 Structure, governance and management

2.3.1 Organisation

Cyan International is governed by a Memorandum and Articles of Association, amended on 25 March 2014, and was constituted as a company limited by guarantee on 11 March 2009 and registered as a Charity in England and Wales on 14 May 2009. The Board of Trustees, which normally meets four times a year, is responsible for strategic decisions, drawing on advice from the chief executive and senior management. Day-to-day operational decisions are taken by the Chief Executive and senior management. Unless the Board decides otherwise, the minimum number of Trustees is 5 and there is no maximum. Currently the Board aims to have 6 members. The charity, BMS World Mission, is entitled to appoint, and remove, up to 50 per cent of the trustees, whilst the remainder are appointed by the Board. Board-appointed trustees can serve up to three years and are eligible for reappointment at the end of each term. As far as is practicable, the Board will ensure that it maintains an appropriate skill mix and balance. The procedures for the appointment, induction and training of trustees are set out in the Cyan International Board Manual. An induction session is held for new trustees, normally prior to their first Board meeting, and a programme of any general or specialist training will be agreed between individual trustees, the Chair of the Board and the Chief Executive.

2.3.2 Related Organisations

Cyan International has an ongoing relationship with BMS World Mission and cooperation between the two charities, including the secondment of BMS staff to Cyan, is governed by a Memorandum of Understanding. Cyan International established a wholly-owned subsidiary company in India, known as Cyan International (India). This was registered in August 2010, for charitable purposes, under section 25 of the India Companies Act 1955, with an initial share equity of Rps 100,000 from Cyan International. Cyan International (India) is in the process of being closed.

2.3.3 Internal controls and risk management

The Board of Trustees has overall responsibility for financial planning, use of resources and the system of internal controls. There is an agreed set of financial procedures and clear delegation of financial responsibilities from the Board through to staff. An annual budget is approved by the Board and regularly monitored by staff.

Trustees consider risk as part of their routine governance. The risk register is reviewed annually in its entirety. Furthermore, two significant codes of conduct are adopted to ensure Cyan aligns with best practice in relation to effective governance and operations – NCVO's Good Governance: A Code for the Voluntary and Community sector and the International Red Cross (IRC) Code of Conduct for NGOs in Disaster Relief.

The trustees recognise that areas of significant risk concern the transfer of grants to other countries, the possibility of misuse, fraud or money-laundering, or grants for humanitarian purposes being held up due to sanctions. Cyan's Anti-Bribery policy

takes into account the UK Bribery Act 2010 to ensure that we have effective controls in place to mitigate the risk of bribery in all its operations. Other mitigation actions include using known and trusted partners and a system of money-laundering checks. There have been no reports of misuse of funds identified during the year.

Trustees are aware of the importance of ensuring the safeguarding of all beneficiaries and maintaining integrity in all of Cyan's operations. As such, all Cyan grantees are required to adhere to our Vulnerable Beneficiaries Policy, which includes a safeguarding policy for children and vulnerable adults. Cyan is committed to following DFID's standards on safeguarding.

Finally, trustees are specifically aware of high risk to personnel safety in countries where Cyan works. During the year, deteriorating security affected placement locations for our personnel in both Afghanistan and the Democratic Peoples Republic of Korea (DPRK). In response to this, we have regularly review our crisis management and critical incident response plans. The crisis response procedure is well rehearsed and supported by phone 24 hours a day.

2.3.4 Public benefit statement

Cyan International meets the definition of a public benefit entity under FRS102. The trustees have paid due attention to the Charity Commission's guidance on public benefit and believe that Cyan International complies with the requirements.

2.3.5 Fundraising statement

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. Although we do not undertake widespread fundraising from the general public, the legislation defines fund raising as "soliciting or otherwise procuring money or other property for charitable purposes." Such amounts receivable are presented in our accounts as "Donations and Legacies" and includes legacies and grants.

In relation to the above we confirm that all solicitations are managed internally, without involvement of commercial participators or professional fund-raisers, or third parties. The day-to-day management of all income generation is delegated to the executive team, who are accountable to the trustees.

The charity is not bound by any undertaking to be bound by any regulatory scheme.

We have received no complaints in relation to fundraising activities. Our terms of employment require staff to behave reasonably at all times; as we do not approach individuals for funds, we do not have to particularise this to fundraising activities nor do we consider it necessary to design specific procedures to monitor such activities.

2.4 Financial review

2.4.1 Income and expenditure

The income during 2024 was £164k (2023: £182k). The sole funding source was BMS World Mission. Total expenditure during 2024 was £155k (2023: £183k), of which £147k (2023: £173k) related to charitable activities.

2.4.2 Reserves

The Board has agreed a policy of normally holding between six and twelve months of budgeted expenditure as free reserves, to provide flexibility and resilience to cover any short-term funding crisis or a medium-term recession. At 31 December 2024, the free reserves of £130k (2023: £121k) represented approximately 63% or seven months' worth of the budgeted expenditure for 2023.

At the end of the 2024 financial year, £25K (2023: £25k) was held as restricted funds. These are due to be spent in 2025.

Total reserves at 31 December 2024 were £154k (2023 £146K)

2.5 Statement of trustees' responsibilities

The trustees (who are also directors of Cyan International for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including 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;

make judgements and accounting estimates that are reasonable and prudent;

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 are sufficient to show and explain the charitable company's transactions and 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.

Financial Statements are published on the charitable company's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charitable company's website is the responsibility of the trustees. The trustees' responsibility also extends to the ongoing integrity of the financial statements contained herein.

In preparing the trustees' report advantage has been taken of the small company's exemption.

On behalf of the Board of Trustees

Chair

Date 18 August 2025

Alex Vickers

Independent Examiner's Report to members of CYAN INTERNATIONAL

I report on the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

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

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:

- Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- The accounts do not accord with those records; or
- 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
- 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

Emphasis of matter related to going concern

I draw attention to the disclosures in the trustees' annual report and note 1i of the financial statements that post year end the trustees decided to close the charity. The financial statements have been prepared on a going concern basis, as the assessment of the trustees is that a breakup basis would not result in any material change to the financial statements.

I confirm I have no other 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.

Signed:

Name: Judith Miller

Address: Sayer Vincent LLP, 110 Golden Lane, London, EC1Y 0TG

Date: 25 September 2025

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

Cyan International
COMPANY NUMBER 6843768

2024				2023			
	Notes	Unrestricted Funds	Restricted Funds	Total 2024	Unrestricted Funds	Restricted Funds	Total 2023
		£	£	£	£	£	£
Income from:							
Donations and Grants	3	50,000	111,890	161,890	50,000	131,718	181,718
Investment Income		2,405	-	2,405	-	-	-
Total income		52,405	111,890	164,295	50,000	131,718	181,718
Expenditure on:							
Raising funds		7,722	-	7,722	9,280	-	9,280
Charitable activities							
Transformed and empowered communities		11,293	37,253	48,546	13,390	41,940	55,330
Accessible and improved healthcare		24,175	74,637	98,812	28,662	89,778	118,440
		35,468	111,890	147,358	42,052	131,718	173,770
Total expenditure	4	43,190	111,890	155,080	51,332	131,718	183,050
Net income / (expenditure) before transfers		9,215	-	9,215	(1,332)	-	(1,332)
Net movement in funds	5	9,215	-	9,215	(1,332)	-	(1,332)
Reconciliation of funds:							
Total funds brought forward		120,670	24,984	145,654	122,276	24,710	146,986
Transfers		-	-	-	(274)	274	-
Total funds carried forward		129,885	24,984	154,869	120,670	24,984	145,654

All operations are continuing.

All recognised gains and losses are included in the Statement of Financial Activities

The notes on pages 12 to 18 also form part of these financial statements

	Notes	2024 £	2023 £
Fixed assets			
Investments	7	1,617	1,617
Total fixed assets		1,617	1,617
Current assets			
Debtors:			
Due within one year	8	156	175
Short term deposits		70,022	67,617
Cash at bank and in hand		101,564	138,815
Total current assets		171,742	206,607
Liabilities			
Creditors: amounts falling due within one year	9	(18,490)	(62,570)
Net current assets		153,252	144,037
Total net assets		154,869	145,654
The funds of the charity	10		
Restricted income funds		24,984	24,984
Unrestricted funds			
General funds (free reserves)		129,885	120,670
Total charity funds		154,869	145,654

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

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements on pages 10 to 18 were approved by the Trustees on 18 August 2025 and signed on their behalf by:

Alex Vickers
Chair

Caroline Trimble
Company Secretary

The notes on pages 12 to 18 also form part of these financial statements.

1 Legal status of Cyan International

Cyan International is a company limited by guarantee and is a registered charity in England and Wales. Each member's liability is limited, upon winding up, to an amount not exceeding one pound.

2 Accounting policies

a *Basis of preparation*

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are presented in £ sterling and are rounded to the nearest £1.

The following principal accounting policies have been applied:

(a) Fund accounting

The company maintains two types of funds. General unrestricted funds are funds available for use at the discretion of the board of directors in furtherance of the general charitable objectives. Restricted funds are funds subject to specific conditions imposed by donors.

(b) Income

All income is recognised in the Statement of Financial Activities when the company is legally entitled to the income, receipt is probable and the amount can be measured reliably. Income from grants is recognised in the Statement of Financial Activities as soon as it is receivable unless donor conditions related to performance and specific deliverables apply. These grants are accounted for as the charity earns the right to consideration through performance.

(c) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Charitable activities include expenditure associated with the operation of the charity and the provision of its services. Costs of raising funds are those costs incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of Cyan's charitable activities.

(d) Support costs have been allocated to activity cost categories on a basis consistent with the use of resources. Costs have been apportioned on staff numbers, time used for the activity or a proportion of the direct costs involved.

(e) Grants

Grants are made to partners and other parties. A liability is recognised when a commitment has been communicated to the recipient.

(f) Investments

The investment in the subsidiary Cyan (India) is carried on the company's balance sheet at cost less impairment losses. The investment in Reed Consulting was written off during the year as the company is now in liquidation.

(g) Basis of consolidation

The accounts of Cyan (India) have not been incorporated into these accounts on the grounds that Cyan International is a Small Group and the combined income is less than £1m. This report therefore provides information about the stand alone charity only.

(h) Foreign currencies

Transactions in foreign currencies are translated into sterling at the rate ruling at the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange ruling at the Balance Sheet date. Any gain or loss on exchange is taken to the Statement of Financial Activities at that time.

(i) Going concern

At the time of approving the accounts, the trustees, having considered future strategy options decided to close the charity post year end, with steps to facilitate this happening with immediate effect. These accounts are prepared on a going concern basis rather than a breakup basis as, the trustees assessed, there would be no material difference in the financial statements. The trustees believe the charity can be wound up solvently with charitable funds available to pass onto BMS World Mission.

(j) Judgements and estimates made by management

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Key areas are mentioned below:

1.The grant funding from BMS World Mission are sufficient to implement the programmes for which grants have been received.

2.The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(k) Financial instruments

Financial assets and financial liabilities are recognised when Cyan becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs). Cyan only has financial assets and financial 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. Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Creditors and provisions are recognised where Cyan has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

3 Donations and Grants

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Grants received:				
International non-governmental	50,000	111,890	161,890	181,718
	50,000	111,890	161,890	181,718

4 Expenditure

	Grants £	Governance and Support Costs £	Total 2024 £	Total 2023 £
Expenditure on raising funds:	-	7,722	7,722	9,280
Charitable activities				
Transformed and empowered communities	37,253	11,293	48,546	55,330
Accessible and improved healthcare	74,637	24,175	98,812	118,440
	111,890	35,468	147,358	173,770
Total Expenditure	111,890	43,190	155,080	183,050

Analysis of governance and support costs

	Seconded Staff Costs	Office Costs	Total 2024	Total 2023
	£	£	£	£
Expenditure on raising funds:	7,722	-	7,722	9,280
Charitable activities				
Transformed and empowered	9,138	2,155	11,293	13,390
Accessible and improved healthcare	19,563	4,612	24,175	28,662
	28,701	6,767	35,468	42,052
Total Expenditure	36,423	6,767	43,190	51,332

Governance costs are included within office costs and are made up as follows:

	2024	2023
	£	£
Independent examiner's fees (ex VAT)	4,584	4,508
Trustee Expenses	0	135
Support costs	1,319	587
	5,903	5,230

5 Net movement in funds

Net movement in funds for the year is stated after charging the following:

	2024	2023
	£	£
Independent examiner's fees	4,584	4,508
Exchange (gain)/loss	(365)	1,113

6 Grant Expenditure

	Transformation	Health	Total 2024
	£	£	£
IAM, Afghanistan	-	74,637	74,637
ACT, Tunisia	37,253	-	37,253
Total	37,253	74,637	111,890

All grants were paid to institutions not individuals.

	Transformation	Health*	Total 2023
	£	£	£
IAM, Afghanistan	-	89,778	89,778
ACT, Tunisia	41,940	-	41,940
Total	41,940	89,778	131,718

7 Investments

	2024	2023
	£	£
Cyan International (India)	1,617	1,617
	1,617	1,617

Cyan International (India) is incorporated in India. The company owns 100% of its share capital. Cyan International (India) is no longer operational and is in the process of being deregistered in India. Accordingly, group accounts are not prepared on the basis that changes arising would not be material.

8 Debtors

	2024	2023
	£	£
Prepayments and accrued income	156	175
	156	175

9 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	9,774	9,774
Other creditors	3,036	46,850
Accruals and Deferred Income	5,680	5,946
	18,490	62,570

10 Statement of funds

	Balance at 01.01.24	Income	Expenditure	Transfers	Balance at 31.12.24
	£	£	£	£	£
Restricted funds:					
Afghanistan BMS	20,259	74,637	(74,637)	-	20,259
Chad	4,461	-	-	-	4,461
Guinea	29	-	-	-	29
Kosovo	26	-	-	-	26
India	175	-	-	-	175
Tunisia	34	37,253	(37,253)	-	34
	24,984	111,890	(111,890)	0	24,984

Unrestricted funds	120,670	52,405	(43,190)	-	129,885
Total funds	145,654	164,295	(155,080)	0	154,869

	Balance at 01.01.23	Income	Expenditure	Transfers	Balance at 31.12.23
	£	£	£	£	£
Restricted funds:					
Afghanistan BMS	20,259	89,778	(89,778)	-	20,259
Chad	4,461	-	-	-	4,461
Guinea	29	-	-	-	29
Kosovo	26	-	-	-	26
India	175	-	-	-	175
Tunisia	34	41,940	(41,940)	-	34
Uganda	(274)	-	-	274	-
	24,710	131,718	(131,718)	0	24,984

Unrestricted funds	122,276	50,000	(51,332)	(274)	120,670
Total funds	146,986	254,650	(237,835)	0	145,654

The Afghanistan BMS restricted fund relates to water, sanitation and health projects.
The Afghanistan DfID restricted fund relates to a maternal health project.
The Chad restricted fund relates to a maternal health project.
The Kosovo restricted fund relates to education work.
The India restricted fund relates to gender-based violence work.
The Tunisia restricted fund relates to health work.
The Uganda restricted fund relates to rural health work and an agricultural development project.

11 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Investments	1,617	-	1,617
Current assets	146,758	24,984	171,742
Current liabilities	(18,490)	-	(18,490)
Total Net Assets	129,885	24,984	154,869

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Investments	1,617	-	1,617
Net current assets	119,053	24,984	144,037
Total Net Assets	120,670	24,984	145,654

12 Employees

The company does not employ any staff in the UK; six part-time staff were seconded from an international non-governmental organisation and their time paid for at cost.

13 Trustees Emoluments

The trustees all give their time and expertise without any form of remuneration or other benefit in cash or kind (2023- £nil).

A total of £Nil (2023- £Nil) was reimbursed to trustees in respect of Board meetings.

14 Related Parties

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

15 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes

16 Post Balance Sheet Event

On the 13 June 2025 the board of trustees, having considered future strategy options decided to close the charity, with steps to facilitate this happening with immediate effect. These accounts are prepared on a going concern basis rather than a breakup basis as, the trustees assessed, there would be no material difference in the financial statements.

CYAN INTERNATIONAL

England & Wales - Charity number 1129603

Accounts

CYAN INTERNATIONAL

Annual report & financial statements

Year ended 31 December 2023

Cyan International

Company number: 6843768

Registered charity number: 1129603 (England and Wales)

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1 Reference and administrative details

Directors and trustees

The directors of the charitable company are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

Alex Vickers - Board Chair

Andrew Johnson

David Cooper

Linda Darby

Kevin Jones (Appointed from 5 July 2023)

Val Stevens (Appointed from 1 January 2024)

Senior management

Chief Executive – Kang-San Tan

Company Secretary – Caroline Trimble

Programmes Consultant – Arthur Brown

Programmes Consultant – Steve Sanderson

Head of Operations – Aminta Coates

Independent Examiner

Sayer Vincent LLP Invicta House, 108-114 Golden Lane London, EC1Y 0TL

Bankers

Barclays Bank PLC, 125 Broadway, Didcot OX11 8AW

Solicitors

Anthony Collins LLP, 134 Edmund Street, Birmingham B3 2ES

Secretary and registered office

Caroline Trimble, Cyan International, 129 Broadway, Didcot, Oxfordshire OX11 8XD

Email: mail@cyanint.org

Website: www.cyaninternational.org

Company number

6843768

Registered charity number

1129603 (England and Wales)

2 Trustees' report

2.1 Organisational objectives

2.1.1 Vision, mission, and values

Many around the world live in abject poverty, with meagre health facilities, poor access to education, little opportunity to improve their lives, and hemmed in by unjust systems and an imbalance of power. Cyan International wants to ensure that the next generation will be different. We are part of a global network of partners that strives to deliver long-term solutions to poverty.

Our **vision** is to see the lives of poor and disadvantaged communities transformed from poverty to opportunity, from inequality to justice, and from despair to hope.

The **mission** of Cyan International is to secure sustainable improvements in the lives of poor and disadvantaged people, particularly those affected by conflict and insecurity. We build on local skills and knowledge with the aims of:

- Improving poor people's access to essential services
- Securing basic human rights and justice
- Improving economic opportunities

The following **values** guide our work:

- Equal partnership – we draw upon the skills, knowledge and experience of poor and disadvantaged communities to learn from each other and work together as true partners.
- Compassion with integrity – we respond with care and concern, whilst encouraging honesty, transparency and accountability in all we do.
- Mutual respect for people – we treat all members of the communities with which we work with equality and dignity.
- Dignity – we believe in the inherent dignity of each human life, and the need to enhance dignity where it has been threatened.
- Empowerment – we believe in the potential of poor and disadvantaged communities to address their own problems with appropriate solutions.

2.1.2 Objectives and activities

Our charitable **objects** are:

- The prevention or relief of poverty, *leading to transformed and empowered communities*
- The advancement of health and saving lives, *a result of accessible and improved healthcare*
- The advancement of education, *generating educational and learning opportunities*
- The relief of suffering and distress, *bringing about the restoration of hope and dignity*

2.2. Achievements and performance during this reporting period.

During 2023, Cyan International continued its work through the support of local partners in its chosen countries. These countries are among the most fragile places in the world and prone to persistent political instability, unstable governance, and man-made crises. In this reporting period alone, these characteristics combined with a string of natural disasters including earthquakes and climatic disasters manifest in both droughts and floodings. Such events displace local communities and cause local, regional, and international migration of those affected in search of family survival and better life conditions. The combination of these events weakens the resilience of the local populations, and impacts negatively on local human development, especially that of women and girls. This is notably so in Afghanistan, where Cyan operates through its partners. The growing of levels of poverty and challenge to the survival of its citizens are perceived as being without end.

Because of the Afghanistan situation, Cyan International's leadership in the UK in close collaboration with the respective Board of Trustees and Cyan's partners in the countries of work, dedicated a great deal of time to managing crises to ensure the safety of everyone involved, reviewing and updating security and protection policies and procedures, evacuating staff to safety, and settling back the returnee seconded staff with partners. In turn, local partners, because of the prevalent insecurity, also invested a great deal of time, reviewing, updating and implementing risk management plans, and keeping stakeholders at different levels informed. They also took a public stand against government implemented measures which harm communities, in partnership with other international organisations working in the country. Regretfully, they even were obliged to suspend programmes/projects' services at the community level and on other occasions needed to cease those services for longer periods of time to send a clear message to the government that their promoted measures were unacceptable. This local and regional instability and insecurity sometimes prevented Cyan partners from implementing already approved programmes/projects alongside local and poor communities. This situation resulted in sometimes having to return to donors/partners the approved financial resources because implementation of projects at the community level was impossible due to the climate of insecurity. As expected, this approach continues affecting the lives of those who depend on NGOs' work to meet their basic needs.

These were some of the main actions taken by Cyan International and its partners in the countries of work during this reporting period.

2.2.1 At Cyan Central office level:

Cyan International staff and Board of Trustees continued reviewing, updating, and implementing the set of policies and procedures to protect everyone involved in the process and to ensure transparency, accountability, and code of good practice in whatever we do.

There was the recruitment of a new trustees as well as approval of the extension of a trustee who expressed his desire to continue working with Cyan International for a second term.

Trustees were offered training on risk evaluation by Cyan's Company Secretary and Head of Finance. Topics such as the importance of risk management, definition of risk, types of risks that charities face, how to manage risks, how to elaborate a risk plan, typical risks, risk appetite, risk matrix, responses, risk categories and risk and assurance summary, among others were addressed in this training. Also risk background readings and the Charity Commission's risk guidance were shared (<https://www.gov.uk/government/publications/charitiesand-risk-management-cc26/charities-and-risk-management-cc26>). Following this important training and discussions, as well as the increase of crises in Cyan partner's countries of work, it was agreed by Cyan Board that the Risk Register table should be part of every board meeting as a standing item to aid decision making.

A Safeguarding Lead staff was appointed during this reporting period. This colleague will be responsible for the updating and implementation of relevant policies and procedures in both the central office and Cyan's partner countries of work. Where these do not exist or are not well-developed, attention should be given to the elaboration and implementation of

them.

Crisis management scenario training continued at the central office for both staff and board members, especially with the recent proliferation of crisis management events in Cyan's countries of work.

The formal and legal closure of Cyan India had been agreed and it was confirmed that the process was now underway.

Cyan Uganda branch office has been successfully handed over and is now legally registered as a local NGO under the name of *Justice Livelihood and Health (JLH)*, functioning independently from Cyan International. This process has had a few years to materialise. It has been encouraging to hear that this organisation is growing in strength, local impact and in reputation with local and international partners.

Cyan of Board of Trustees continued clarifying during this financial year the Carbon Credit strategy. This reflecting the core principles embodied within Cyan's Environmental Stewardship Policy. Strong focus has been given to the financial model, content, practical implications and set of stakeholders who need to be part of this initiative for it to be effective, implementable, and impactful to the local communities that adopt it. This work will continue in 2024.

2.2.2 At the partnership level:

Below are some of the specific achievements during another challenging year for Cyan International and its partners in the selected countries of work which closely respond to Cyan International's programmatic objectives:

Catalysing work in fragile states and other complex environments through the training and secondment of personnel to Cyan International in-country partners. At the beginning of 2023, a total 11 staff reflecting Cyan International's partners' organisational needs were seconded in and to the following countries: 6 in Afghanistan; 2 to the Democratic People's Republic of Korea's Pyongyang University of Science and Technology (PUST), through offering dentistry online courses from the UK to university students; 1 in Tunisia; and 2 in Kosovo. However, Cyan's partnership with our partner in Kosovo came to an end in May 2023.

Working with Cyan partners for delivering long-term solutions to poverty, addressing distress, injustice, and vulnerability by ensuring effective and appropriate community interventions, and developing strong organisational processes. These key objectives can be better understood through examples of what has been implemented at the individual, group, and community level by Cyan's partners.

2.2.3 Transformed and empowered communities

The transformation and empowering of communities are among Cyan International's main goals. For this process to materialise, it requires the direct involvement and participation of both public and private sector as well as an amalgam of sustained partnerships at every level of work. Partnerships must be able to demonstrate good governance, accountable and transparent processes and systems, the implementation and following up of a set of policies and procedures and code of good practice focused on human development, safeguarding of everyone involved, the improvement of life conditions of those served in close partnership with the local government and other relevant authorities in the countries of work.

In Afghanistan

Despite the many political and environmental challenges in the country, as part of the disability holistic community work, Cyan's partner continued working with a local hospital where our partner expats trained staff offering disability health services to 28 patients. Local hospital staff were trained through regular mentoring and coaching on physical rehabilitation and occupational therapy to enable them to continue to serve people living with a disability. Seven patients received assistive devices, of which many are locally made by local Afghan staff. Additionally, the Disability Project Team organised awareness training for the local community leaders and children with disabilities, covering the causes of disability, prevention measures, treatment, and stigmatisation, among other important topics.

In Tunisia

Cyan's partner remains committed to cultivating networks and empowering local individuals and communities involved in human trafficking and to reduce the level of vulnerability of this target population. This happens through education, raising awareness and direct individual, community, and organisational involvement. Work with victims and survivors of human trafficking, refugees, and asylum seekers, as well as immigrants transiting the country are key to this endeavour.

2.2.4 Accessible and improved healthcare

The advancement and promotion of health education and healthcare service accessibility continued being a priority among the served populations and Cyan International partners. This is focussed on primary healthcare among the most vulnerable groups (women, especially pregnant women, girls, and children), health service first level accessibility and the implementation of complementary projects to improve the family quality of life, the promotion and accessibility to clean water, and human waste management through the construction of latrines as well as food production.

In Afghanistan

Nutrition assessments of infants and pregnant mothers and a range of health courses (BLISS) were delivered during this reporting period. Eight groups were established where a total of 162 women participants attended twice a week the life-saving health courses and learned specific skills on maternal and child health care and development. Similarly, 196 infants were assessed for malnutrition, where 19 are in yellow category, 12 in blue (needing supplements) and two were in red (needing immediate attention and referral). Out of the 33 pregnant women assessed for malnutrition, eight were found to be malnourished. The project team provided nutrition packages to 21 children and eight women.

2.2.5 Improved food security**In Afghanistan**

20 men participated in agricultural training activities at Cyan's partner in Afghanistan. This was one of the first sessions for farmers out of four that are expected to be implemented. Similarly, 135 farmers have participated in the weeding control training activities. Additionally, 88 men and ten women learned about vegetable farming through practical teaching and demonstration at eight demonstration farms. 14 farmers from two villages also participated in safe pesticide usage training, where they learnt about safety measures that need to be taken when using pesticides in their farms. It is too early to know the impact of the training. However, during a monitoring visit to another village last year, the monitoring and evaluation team observed that most of the farmers are putting their project-acquired skills and knowledge into practice. However, the issue of drought is significant for some of these regions and only a few practical actions are available.

2.3 Structure, governance and management**2.3.1 Organisation**

Cyan International is governed by a Memorandum and Articles of Association, amended on 25 March 2014, and is constituted as a company limited by guarantee. The Board of Trustees, which normally meets four times a year, is responsible for strategic decisions, drawing on advice from the chief executive and senior management. Day-to-day operational decisions are taken by the Chief Executive and senior management. Unless the Board decides otherwise, the minimum number of Trustees is 5 and there is no maximum. Currently the Board aims to have 6 members. The charity, BMS World Mission, is entitled to appoint, and remove, up to 50 per cent of the trustees, whilst the remainder are appointed by the Board. Board-appointed trustees can serve up to three years and are eligible for reappointment at the end of each term. As far as is practicable, the Board will ensure that it maintains an appropriate skill mix and balance. The procedures for the appointment, induction and training of trustees are set out in the Cyan International Board Manual.

An induction session is held for new trustees, normally prior to their first Board meeting, and a programme of any general or specialist training will be agreed between individual trustees, the Chair of the Board and the Chief Executive.

2.3.2 Related Organisations

Cyan International has an ongoing relationship with BMS World Mission and cooperation between the two charities, including the secondment of BMS staff to Cyan, is governed by a Memorandum of Understanding.

Cyan International established a wholly-owned subsidiary company in India, known as Cyan International (India). This was registered in August 2010, for charitable purposes, under section 25 of the India Companies Act 1955, with an initial share equity of Rps 100,000 from Cyan International. Cyan International (India) is in the process of being closed.

The in-country branch office, known under the trading name of Justice Livelihoods and Health (JLH) began the registration process to become a Ugandan NGO, independent of Cyan International. This has now been completed.

In June 2017 the decision was taken to close Reed Consulting Bangladesh Ltd (RCB), a company of which Cyan is the majority shareholder. The business is in the process of being wound down, a liquidator being appointed on 25 March 2019.

2.3.3 Internal controls and risk management

The Board of Trustees has overall responsibility for financial planning, use of resources and the system of internal controls. There is an agreed set of financial procedures and clear delegation of financial responsibilities from the Board through to staff. An annual budget is approved by the Board and regularly monitored by staff.

Trustees consider risk as part of their routine governance. The risk register is reviewed annually in its entirety. Furthermore, two significant codes of conduct are adopted to ensure Cyan aligns with best practice in relation to effective governance and operations – NCVO's Good Governance: A Code for the Voluntary and Community sector and the International Red Cross (IRC) Code of Conduct for NGOs in Disaster Relief.

The trustees recognise that areas of significant risk concern the transfer of grants to other countries, the possibility of misuse, fraud or money-laundering, or grants for humanitarian purposes being held up due to sanctions. Cyan's Anti-Bribery policy takes into account the UK Bribery Act 2010 to ensure that we have effective controls in place to mitigate the risk of bribery in all its operations. Other mitigation actions include using known and trusted partners and a system of money-laundering checks. There have been no reports of misuse of funds identified during the year.

Trustees are aware of the importance of ensuring the safeguarding of all beneficiaries and maintaining integrity in all of Cyan's operations. As such, all Cyan grantees are required to adhere to our Vulnerable Beneficiaries Policy, which includes a safeguarding policy for children and vulnerable adults. Cyan is committed to following DFID's standards on safeguarding.

Finally, trustees are specifically aware of high risk to personnel safety in countries where Cyan works. During the year, deteriorating security affected placement locations for our personnel in both Afghanistan and the Democratic Peoples Republic of Korea (DPRK). In response to this, we have regularly review our crisis management and critical incident response plans. The crisis response procedure is well rehearsed and supported by phone 24 hours a day.

Cyan is agile in its response to the pandemic in the UK and in the countries where it works. There is a significant financial risk but reasonable confidence that this can be managed within the charity reserve, whilst continuing to actively support partners overseas in their work and their response to the pandemic.

2.3.4 Public benefit statement

Cyan International meets the definition of a public benefit entity under FRS102. The trustees have paid due attention to the Charity Commission's guidance on public benefit and believe that Cyan International complies with the requirements.

2.3.5 Fundraising statement

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. Although we do not undertake widespread fundraising from the general public, the legislation defines fund raising as "soliciting or otherwise procuring money or other property for charitable purposes." Such amounts receivable are presented in our accounts as "Donations and Legacies" and includes legacies and grants.

In relation to the above we confirm that all solicitations are managed internally, without involvement of commercial participators or professional fund-raisers, or third parties. The day-to-day management of all income generation is delegated to the executive team, who are accountable to the trustees.

The charity is not bound by any undertaking to be bound by any regulatory scheme.

We have received no complaints in relation to fundraising activities. Our terms of employment require staff to behave reasonably at all times; as we do not approach individuals for funds, we do not have to particularise this to fundraising activities nor do we consider it necessary to design specific procedures to monitor such activities.

2.3.6 Charity Governance Code

The Trustees have reviewed their performance against the Charity Governance Code and are pleased to report that overall the governance is assessed to be adequate to strong. Improvements have been identified, specifically in the areas of diversity, and delegation and control.

2.4 Financial review

2.4.1 Income and expenditure

The income during 2023 was £193k (2022: £255k). The principal funding source was BMS World Mission. Total expenditure during 2023 was £194k (2022: £239k), of which £185k (2022 £229k) related to charitable activities.

2.4.2 Reserves

The Board has agreed a policy of normally holding between six and twelve months of budgeted expenditure as free reserves, to provide flexibility and resilience to cover any short-term funding crisis or a medium-term recession. At 31 December 2023, the free reserves of £121k (2022: £122k) represented approximately 63% or seven months' worth of the budgeted expenditure for 2023.

At the end of the 2023 financial year, £25K (2022: £25k) was held as restricted funds. These are due to be spent in 2024.

Total reserves at 31 December 2023 were £146k (2022 £147K)

2.5 Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including 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;
- make judgements and accounting estimates that are reasonable and prudent;
- 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 are sufficient to show and explain the charitable company's transactions and 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.

Financial Statements are published on the charitable company's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charitable company's website is the responsibility of the trustees. The trustees' responsibility also extends to the ongoing integrity of the financial statements contained herein.

In preparing the trustees' report advantage has been taken of the small company's exemption.

On behalf of the Board of Trustees

Chair



Alex Vickers

Independent Examiner's Report to members of CYAN INTERNATIONAL

I report on the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

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

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

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.

Signed:

Name: Judith Miller

The Institute of Chartered Accountants in England and Wales

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

Cyan International Limited
COMPANY NUMBER 6843768

		2023			2022		
	Notes	Unrestricted Funds	Restricted Funds	Total 2023	Unrestricted Funds	Restricted Funds	Total 2022
		£	£	£	£	£	£
Income from:							
Donations and Grants	3	50,000	131,718	181,718	51,002	203,648	254,650
Total income		50,000	131,718	181,718	51,002	203,648	254,650
Expenditure on:							
Raising funds		9,280	-	9,280	8,379	-	8,379
Charitable activities							
Transformed and empowered communities		13,390	41,940	55,330	6,455	25,788	32,233
Accessible and improved healthcare		28,662	89,778	118,440	28,953	156,421	185,374
Educational and learning opportunities					1,849	10,000	11,849
		42,052	131,718	173,770	37,257	192,209	229,456
Total expenditure	4	51,332	131,718	183,050	45,636	192,209	237,835
Net income / (expenditure) before transfers		(1,332)	-	(1,332)	5,376	11,439	16,815
Net movement in funds	5	(1,332)	-	(1,332)	5,376	11,439	16,815
Reconciliation of funds:							
Total funds brought forward		122,276	24,710	146,986	116,900	13,271	130,171
Transfers		(274)	274	-			
Total funds carried forward		120,944	24,710	145,654	122,276	24,710	146,986

All operations are continuing.

All recognised gains and losses are included in the Statement of Financial Activities The notes on pages 13 to 19 also form part of these financial statements

BALANCE SHEET AS AT 31 DECEMBER 2023

Cyan International Limited

COMPANY NUMBER 6843768

	Notes	2023 £	2022 £
Fixed assets			
Investments	7	1,617	1,617
Total fixed assets		1,617	1,617
Current assets			
Debtors:			
Due within one year	8	175	370
Short term deposits		67,617	67,617
Cash at bank and in hand		138,815	123,577
Total current assets		206,607	191,564
Liabilities			
Creditors: amounts falling due within one year	9	(62,570)	(46,195)
Net current assets		144,037	145,369
Total net assets		145,654	146,986
The funds of the charity	10		
Restricted income funds		24,710	24,710
Unrestricted funds			
General funds (free reserves)		120,944	122,276
Total charity funds		145,654	146,986

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

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements on pages 11 to 19 were approved by the Trustees on 21 June 2024 and signed on their behalf by:

Alex Vickers
Chair



Caroline Trimble
Company Secretary



Date: 21 June 2024

The notes on pages 13 to 19 also form part of these financial statements.

1 Legal status of Cyan International

Cyan International is a company limited by guarantee and is a registered charity in England and Wales. Each member's liability is limited, upon winding up, to an amount not exceeding one pound.

2 Accounting policies

a Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are presented in £ sterling and are rounded to the nearest £1.

The following principal accounting policies have been applied:

(a) Fund accounting

The company maintains two types of funds. General unrestricted funds are funds available for use at the discretion of the board of directors in furtherance of the general charitable objectives. Restricted funds are funds subject to specific conditions imposed by donors.

(b) Income

All income is recognised in the Statement of Financial Activities when the company is legally entitled to the income, receipt is probable and the amount can be measured reliably. Income from grants is recognised in the Statement of Financial Activities as soon as it is receivable unless donor conditions related to performance and specific deliverables apply. These grants are accounted for as the charity earns the right to consideration through performance.

(c) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Charitable activities include expenditure associated with the operation of the charity and the provision of its services. Costs of raising funds are those costs incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of Cyan's charitable activities.

(d) Support costs have been allocated to activity cost categories on a basis consistent with the use of resources. Costs have been apportioned on staff numbers, time used for the activity or a proportion of the direct costs involved.

(e) Grants

Grants are made to partners and other parties. A liability is recognised when a commitment has been communicated to the recipient.

(f) Investments

The investment in the subsidiary Cyan (India) is carried on the company's balance sheet at cost less impairment losses. The investment in Reed Consulting was written off during the year as the company is now in liquidation.

(g) Basis of consolidation

The accounts of Cyan (India) have not been incorporated into these accounts on the grounds that Cyan International is a Small Group and the combined income is less than £1m. This report therefore provides information about the stand alone charity only.

(h) Foreign currencies

Transactions in foreign currencies are translated into sterling at the rate ruling at the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange ruling at the Balance Sheet date. Any gain or loss on exchange is taken to the Statement of Financial Activities at that time.

(i) Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees believe that whilst there is uncertainty, this does not pose a material uncertainty on the charity's ability to continue as a going concern. The trustees therefore believe that it is appropriate to prepare the accounts on a going concern basis.

In May 2024, the charity had approximately £180,000 of cash available. The trustees have prepared a stress test and this confirms that should no further income be received, the charity is able to meet liabilities as they fall due for at least another 12 months from the date of approval of the financial statements.

(j) Judgements and estimates made by management

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Key areas are mentioned below:

1.The grant funding from DfID and other Governmental Agencies are sufficient to implement the programmes for which grants have been received.

2.The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(k) Financial instruments

Financial assets and financial liabilities are recognised when Cyan becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs). Cyan only has financial assets and financial 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. Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Creditors and provisions are recognised where Cyan has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

3 Donations and Grants

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Grants received:				
Guernsey OADC	-	-	-	27,463
International non-governmental	50,000	131,718	181,718	227,187
	50,000	131,718	181,718	254,650

4 Expenditure

	Grants £	Governance and Support Costs £	Total 2023 £	Total 2022 £
Expenditure on raising funds:	-	9,280	9,280	8,379
Charitable activities				
Transformed and empowered communities	41,940	13,390	55,330	32,233
Accessible and improved healthcare	89,778	28,662	118,440	185,374
Educational and learning opportunities	0	0	0	11,849
	131,718	42,052	173,770	229,456
2023 Total Expenditure	131,718	51,332	183,050	237,835

Analysis of governance and support costs

	Seconded Staff Costs	Office Costs	Total 2023	Total 2022
	£	£	£	£
Expenditure on raising funds:	9,280	-	9,280	8,379
Charitable activities				
Transformed and empowered	10,548	2,842	13,390	6,455
Accessible and improved healthcare	22,578	6,084	28,662	28,953
Educational and learning opportunities	-	-	-	1,849
	33,126	8,926	42,052	37,257
Total Expenditure	42,406	8,926	51,332	45,636

Governance costs are included within office costs and are made up as follows:

	2023	2022
	£	£
Independent examiner's fees (ex VAT)	4,508	4,270
Trustee Expenses	135	227
Support costs	587	567
	5,230	5,064

5 Net movement in funds

Net movement in funds for the year is stated after charging the following:

	2023	2022
	£	£
Independent examiner's fees	4,508	4,270
Exchange (gain)/loss	1,113	(2,588)

6 Grant Expenditure

	Transformation	Health	Restoration	Education	Total 2023
	£	£	£	£	£
IAM, Afghanistan	-	89,778	-	-	89,778
ACT, Tunisia	41,940	-	-	-	41,940
Total	41,940	89,778	-	0	131,718

All grants were paid to institutions not individuals.

	Transformation	Health*	Restoration	Education	Total 2022
	£	£	£	£	£
IAM, Afghanistan	-	128,987	-	-	128,987
ACT, Tunisia	8144	-	-	-	8,144
Odadus, Kosovo	-	-	-	10,000	10,000
Guinebor II Hospital, Chad	-	27,434	-	-	27,434
JLH, Uganda	17,644	-	-	-	17,644
Total	25,788	156,421	-	10,000	192,209

7 Investments

	2023	2022
	£	£
Cyan International (India)	1,617	1,617
	1,617	1,617

Cyan International (India) is incorporated in India. The company owns 100% of its share capital. Cyan International (India) has run one project in the last year. Accordingly, group accounts are not prepared on the basis that changes arising would not be material.

8 Debtors

	2023	2022
	£	£
Prepayments and accrued income	175	370
	175	370

9 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	9,774	9,774
Other creditors	46,850	29,526
Accruals and Deferred Income	5,946	6,895
	62,570	46,195

10 Statement of funds

	Balance at 01.01.23	Income	Expenditure	Transfers	Balance at 31.12.23
	£	£	£		£
Restricted funds:					
Afghanistan BMS	20,259	89,778	(89,778)	-	20,259
Chad	4,461	-	-	-	4,461
Guinea	29	-	-	-	29
Kosovo	26	-	-	-	26
India	175	-	-	-	175
Tunisia	34	41,940	(41,940)	-	34
Uganda	(274)	-	-	274	-
	24,710	131,718	(131,718)	274	24,984
Unrestricted funds	122,276	50,000	(51,332)	(274)	120,670
Total funds	146,986	181,718	(183,050)	274	145,654

	Balance at 01.01.22	Income	Expenditure	Balance at 31.12.22
	£	£	£	£
Restricted funds:				
Afghanistan BMS	(8,796)	158,041	(128,986)	20,259
Chad	4,433	27,463	(27,435)	4,461
Guinea	29	-	-	29
Kosovo	26	10,000	(10,000)	26
India	175	-	-	175
Tunisia	34	8,144	(8,144)	34
Uganda	17,370	-	(17,644)	(274)
	13,271	203,648	(192,209)	24,710
Unrestricted funds	116,900	51,002	(45,626)	122,276
Total funds	130,171	254,650	(237,835)	146,986

The Afghanistan BMS restricted fund relates to water, sanitation and health projects.
The Afghanistan DfID restricted fund relates to a maternal health project.
The Chad restricted fund relates to a maternal health project.
The Kosovo restricted fund relates to education work.
The India restricted fund relates to gender-based violence work.
The Tunisia restricted fund relates to health work.
The Uganda restricted fund relates to rural health work and an agricultural development project.

11 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Investments	1,617	-	1,617
Current assets	181,896	24,711	206,607
Current liabilities	(62,570)	-	(62,570)
Total Net Assets	120,943	24,711	145,654

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Investments	1,617	-	1,617
Net current assets	120,659	24,710	145,369
Total Net Assets	122,276	24,710	146,986

12 Employees

The company does not employ any staff in the UK; six part-time staff were seconded from an international non-governmental organisation and their time paid for at cost.

13 Trustees Emoluments

The trustees all give their time and expertise without any form of remuneration or other benefit in cash or kind (2022– £nil).

A total of £Nil (2022- £Nil) was reimbursed to trustees in respect of Board meetings.

14 Related Parties

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

15 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes

CYAN INTERNATIONAL

England & Wales - Charity number 1129603

Accounts

CYAN INTERNATIONAL

Annual report & financial statements

Year ended 31 December 2022

Cyan International

Company number: 06843768

Registered charity number: 1129603 (England and Wales)

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1 Reference and administrative details

Directors and trustees

The directors of the charitable company are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

Alex Vickers (Board Chair)

Andrew Johnson

David Cooper

Linda Darby (Appointed in June 2022)

Marina Behera (Appointed in October 2022, resigned March 2023)

Senior management

Chief Executive – Kang-San Tan

Company Secretary – Caroline Trimble

Programmes Consultant – Arthur Brown

Programmes Consultant – Steve Sanderson

Head of Operations – Aminta Coates

Head of Finance – Caroline Trimble

Independent Examiner

Sayer Vincent LLP

Invicta House, 108-114 Golden Lane

London, EC1Y 0TL

Bankers

Barclays Bank PLC, 125 Broadway, Didcot OX11 8AW

Solicitors

Anthony Collins LLP, 134 Edmund Street, Birmingham B3 2ES

Secretary and registered office

Caroline Trimble, Cyan International, 129 Broadway, Didcot, Oxfordshire OX11 8XD

Email: mail@cyanint.org

Website: www.cyaninternational.org

Company number

06843768 Registered in England & Wales

Registered charity number

1129603 (England and Wales)

2 Trustees' report

2.1 Organisational objectives

2.1.1 Vision, mission and values

Many around the world live in abject poverty, with meagre health facilities, poor access to education, little opportunity to improve their lives, and hemmed in by unjust systems and an imbalance of power. Cyan International wants to ensure that the next generation will be different. We are part of a global network of partners that strives to deliver long-term solutions to poverty.

Our **vision** is to see the lives of poor and disadvantaged communities transformed from poverty to opportunity, from inequality to justice, and from despair to hope.

The **mission** of Cyan International is to secure sustainable improvements in the lives of poor and disadvantaged people, particularly those affected by conflict and insecurity. We build on local skills and knowledge with the aims of:

- Improving poor people's access to essential services
- Securing basic human rights and justice
- Improving economic opportunities

The following **values** guide our work:

- Equal partnership – we draw upon the skills, knowledge and experience of poor and disadvantaged communities to learn from each other and work together as true partners.
- Compassion with integrity – we respond with care and concern, whilst encouraging honesty, transparency and accountability in all we do.
- Mutual respect for people – we treat all members of the communities with which we work with equality and dignity.
- Dignity – we believe in the inherent dignity of each human life, and the need to enhance dignity where it has been threatened.
- Empowerment – we believe in the potential of poor and disadvantaged communities to address their own problems with appropriate solutions.

2.1.2 Objectives and activities

Our charitable **objects** are:

- The prevention or relief of poverty, *leading to transformed and empowered communities*
- The advancement of health and saving lives, *a result of accessible and improved healthcare*
- The advancement of education, *generating educational and learning opportunities*
- The relief of suffering and distress, *bringing about the restoration of hope and dignity*

2.2. Achievements and performance

Cyan International operates in close partnership with its partners in some of the most fragile countries in the world. During 2022 Cyan's operations were impacted by ongoing severe economic crisis compounded by the effects of the COVID pandemic and coupled with more recent political and social challenges including man-made events and natural disasters which hit hard already vulnerable populations and communities. Both Cyan central office and its partners invested a great deal of time during this reporting period implementing risk management plans to minimise human loss, secure property, systems, and programme/project assets, adapting programmes/projects to protect those served, and in some cases suspending them due to the insecure political climate.

Based on the above, some well-established projects were renegotiated for their continuing implementation in conjunction with the national, regional, and local government, where for example there were changes in governmental structures and priorities impacting project delivery. In some cases, seconded staff were evacuated or redeployed where conditions were no longer secure. Some of those political and social environments became insecure to the point that very little has changed after a year and instead new crises have become the new normal. These challenges have affected the already embattled poor whose daily lives have been characterised by desperation and lack of hope for the future. Despite the difficult conditions, Cyan International and its partners along with their beneficiaries are more committed than ever to work alongside one another in partnership at every level to bring about practical changes among those who have responded willingly and sometimes unwillingly.

These were some of the main actions taken by Cyan International and its partners in the countries of work during this reporting period.

At the Central office level:

1. In countries with prevalent political crisis there have been risk management updates in all countries of work and the implementation of risk management plans, especially in Afghanistan.
2. In the face of evacuation, measures were taken to ensure that redeployed staff and processes implemented at the community level fulfilled the standard criteria and were evidence-based, with the fulfilment of standard policies and procedures agreed with the local partner and local government. This often took time until favourable and secure conditions prevailed.
3. Review and updating of Cyan International Policies and Procedures following the planned cycles. Also ensuring that Cyan partners have them updated and in place in the countries of work.
4. Following up with partners and their reporting according to programmes and project cycles including those aspects related to financial accountability.
5. Communication and staff management ensuring their safety, well-being, and good work performance.

Partners' updates and compliance, and Memorandum of Understanding following up processes when applicable. Board of Trustees and staff continuation of Cyan International's strategic planning focused on Cyan's identified programmatic priorities and diversification of sources of funding. This to achieve organisational financial sustainability and diversification of the programmatic profiles with current and new partners. Cyan Board of Trustees training in matters of Safeguarding, Money Laundering, sound governance and good practice.

Legally and organisationally accompanying Cyan Uganda in the finalisation process to become Justice Livelihood Health (JLH) Non-Governmental Organisation (NGO).

At the partnership level:

Negotiation with the national, regional, and local government in Afghanistan regarding programmes/project adaptation and implementation based on the newly established governmental priorities. Although such priorities

have yet to benefit the poor majority and instead have served to strengthen political aims, these have been implemented as conditions to continue operating in the regions of work. Cyan's partner has taken the presented measures as an opportunity to strengthen their systems at every level to guarantee staff and those served, physical security in a country's climate which has become unpredictable and volatile. However, some of the latest measures implemented by the Afghan government are harmful for forging human development and the pursuit of a dignified life, especially for Afghan women. Most pernicious is the ban on girls' and adult women's participation in formal education. There has been no female attendance to primary, secondary, or tertiary education programmes. This measure continues in place to date, causing psychological distress, uncertainty for the future and the lack of hope for a better future and human development in a population which was already vulnerable.

In-country monitoring of the political climate and implementation of risk management plans when required. This in close partnership with other international, regional, and local bodies and NGOs which like Cyan's partners, support the world's poor in countries of work.

As part of well-established coalitions, Cyan's partners lobbying and advocacy, activities for change at different levels continue taking place as well as the implementation of a range of programmes/projects that respond to the served populations priorities of those needs created by man-made crisis or disasters. In some of Cyan's countries of work, stability was severely affected by political events and the world's economic crisis, partly due to the legacy of the Covid pandemic. As a domino effect, the cancellation of international funding and reduction of financial support for programme and project implementation at the local level was a trend during this reporting period. In a few other served countries programmes/projects continue being suspended since Covid's crisis measures were initially put in place. In this regard, discussions among Cyan's Board of Trustees, partners and staff are taking place to assess the suitability in continuing support for those initiatives.

Strengthening partners relationships and new sources of funding acquisition and diversification. This has motivated the recruitment of new partners at the Cyan central office and countries of work respectively that have risen to expectations in support for the world's poor when economic conditions and social desperation have been at its lowest points. We continue being grateful to those financial partners who have stood by Cyan in those pressing times.

Especially in the case of Afghanistan and as part of an umbrella representative organisation, lobbying, advocating, showing solidarity, and publicly opposing a new governmental measure on banning women to continue working for NGOs. As an action to show solidarity with working women involved with NGOs in general, including their female colleagues. This umbrella organisation which gathers all international bodies, agencies and NGOs working alongside the Afghan poor regrettably suspended all programmes and projects work at different levels and only works with a basic office skeleton.

Below are some of the specific gains achieved during this challenging year in some of the in-country partner's offices and closely responding to Cyan International programmatic objectives:

Catalysing work in fragile states and other complex environments through the training and secondment of personnel to Cyan in-country partners - During 2022, a total of 14 staff reflecting Cyan International's partners' organisational needs continued being seconded in the following countries: 5 in Afghanistan; 6 in the Democratic People's Republic of Korea, 1 in Tunisia, and 2 in Kosovo.

Working with Cyan partners for delivering long-term solutions to poverty (Objective 2); Addressing distress, injustice, and vulnerability by ensuring effective and appropriate community interventions (Objective 3); and developing strong organisational processes (Objective 4), can be better understood through examples of the implemented processes at the individual, group and community level undertaken by Cyan partners.

2.2.1 Transformed and empowered communities

The transformation and empowering of communities are Cyan International's main end goals. For this process to materialise, it requires the direct involvement and participation of both public and private sector as well as an amalgam of sustained partnerships at every level of work. Partnerships must be able to demonstrate good governance, accountable and transparent processes, the implementation of policies and laws focused on human development and a focus on developmental in-country plans. This coupled with sustained local governmental involvement as well as that of beneficiaries – in the form of individuals, groups, and communities – which usually are at the heart of those developmental plans.

However, because of Cyan partners' operations in some of the most marginalised and socially excluded places which are categorised as 'fragile and complex environments', the fulfilment of such processes can be challenging. There is generally unengaged governance at the local level, mirroring that of the country, poor levels of security, low-income economies, a low human development growth, social development, and educational levels, especially among the female population, both women and girls, as well as youth. These groups are some of Cyan partners' target groups. Despite these circumstances, Cyan partners continue harvesting small scale gains at the local level, which are perceived as important and significant for the populations involved, gains which are constantly hindered by the very limited resources available to them when compared to the served populations' existing needs and by the yearly natural and man-made disasters.

In N'djamena, Chad

The construction of Guinebor 2 Hospital's Physiotherapy Unit financed by the Overseas Aid Committee of Guernsey States was successfully built. The Unit was equipped and was inaugurated in June 2022, to the delight of everyone involved in the project's completion, especially Guinebor 2 hospital staff and the patients/carers. Since 2018 these services have been offered in a cramped shipping container, which was badly lit, unventilated, and unbearably hot (with temperatures exceeding 40c for five months of the year). As physiotherapy services grew, since the start-up of the Child Development Centre in October 2021, the number of patients urgently needing this service overflowed onto mats outside the container. These crowded conditions did not offer the privacy and dignity to patients and those waiting to be seen to were frequently bitten by insects.

The new building, however, is offering patients a professional health service which is tailored to patients' needs, is welcoming, looks smart, provides plenty of natural light, is well ventilated and better insulated against the summer heat, allowing attention to be given to a greater number of patients and offering privacy and dignity at the same time. Due to the design of the building, the facility has two individual consultation and treatment rooms and an extra area which is adaptable to other treatment needs. The large main exercise area, which is spacious and open, allows fresh air to flow through the doors and windows at either end. All these favourable conditions have been translated into the increase of physiotherapy services at G2 hospital since the new building was completed.

2.2.2 Accessible and improved healthcare

The advancement and promotion of health education and healthcare services accessibility continued being a priority among the served populations and Cyan International partners during 2022. However, the implementation of planned health activities in some of the places of work during the reporting period were interrupted by political and social instability.

In Afghanistan

The reduction of the incidence of preventable illness (particularly diarrhoea) through participatory programmes promoting public health and prevention through health education, especially that focused on WASH, BLISS, nutrition, water safety, sanitation and hygiene continued as central to the health programme. While it is still early to see large-scale changes in the target communities, initial reports and observations point to 99% of the 22 targeted villages now having access to hygienic latrines, more than 80% with access to clean water through well handpumps and springs. Additionally, all latrines planned were successfully completed, resulting in clean environments in the villages, and open defecation has been eradicated in most of them. There is also an indication of a decrease in the incidence of diarrhoea in the served communities where 87% of the households reported that they have not suffered

from diarrhoea in the past two weeks. This is a 90% decrease from studies conducted in 2015. While this result could be associated to the timing of the survey, results indicate that improvements regarding health and sanitation issues at the community level continue increasing. There is also an increase in knowledge and practice regarding hygiene practices, such as the use of latrines, handwashing, and safe storage of food.

2.2.3 Educational and learning opportunities.

In Afghanistan

Due to the newly established Afghan governmental administration the Community Development Programme (CDP) and BLiSS Programmes were adapted and put into hibernation due to measures taken, a situation which extended into the spring of 2022. However, despite the challenging circumstances 80% of women and 50% of men reported that they continued attending health BLiSS training courses in their communities. This was in line with the One-year evaluation process from 2021 which demonstrated an increase in knowledge in issues related to how to stop postpartum haemorrhage, helping a newborn who is not breathing, the importance of breastfeeding in the first hour after birth, antenatal care, and attending the hospital's check-up. Data also shows that BLiSS participants continued using the clean birth kit and practising safe and hygienic deliveries, attending health facilities for check-ups, practising good nutrition, applying safe birthing practices, and recognising and preventing problems. Men are also aware of women's issues and danger signs and how to help them to receive the attention of health services when urgently needed, to avoid heavy work and encourage rest during pregnancy.

2.2.4 Organisational capacity

In Uganda

During 2022, Justice Livelihood Health (JLH) in Uganda, previously known as Cyan Uganda, completed the legal registration process as a recognised Non-Governmental Organisation (NGO). Cyan Board of Trustees and local staff at the UK central office have been advising and accompanying this partner's staff on aspects related to land tenure issues, board of trustee roles, safeguarding policies and procedures and other legal aspects pertaining to the establishment of an NGO as well as those aspects related to organisational and administrative structure.

Cyan International UK Central Office

Cyan Board of Trustees and staff have entered a new phase reconsidering Cyan's organisational existence as charity including its strategy, programmatic focus, established partnerships at different levels as well as the accomplishments to date. While pre-existing commitments such as supporting seconded workers in fragile locations continues to be part of the process as well as the implementation of specific programmes and projects targeting the poor's needs, discussions have been extended and derived from lengthy conversations with sister charity BMS, with overseas workers and listening to external expert advice. In this regard, conversations on climate change initiatives reflecting the core principles embodied within Cyan's Environmental Stewardship Policy is taken place. This is especially focused on integrating some of the served populations into the carbon economy to reduce human poverty and planetary degradation. Cyan aims to bridge the gaps between grassroots producers, technical verification, and the challenge of achieving fair prices in the carbon market. As such this has been identified as a viable and possible dimension to be added to Cyan's programmatic profile for growth as a business model to assist both the poor in the countries of work and the planet. The specific operating model continues being considered.

2.3 Structure, governance and management

2.3.1 Organisation

Cyan International is governed by a Memorandum and Articles of Association, amended on 25 March 2014, and is constituted as a company limited by guarantee. The Board of Trustees, which normally meets four times a year, is responsible for strategic decisions, drawing on advice from the chief executive and senior management. Day-to-day operational decisions are taken by the Chief Executive and senior management. Unless the Board decides otherwise, the minimum number of Trustees is 5 and there is no maximum. Currently the Board aims to have 6 members. The charity, BMS World Mission, is entitled to appoint, and remove, up to 50 per cent of the trustees, whilst the remainder are appointed by the Board. Board-appointed trustees can serve up to three years and are eligible for reappointment at the end of each term. As far as is practicable, the Board will ensure that it maintains an appropriate skill mix and balance. The procedures for the appointment, induction and training of trustees are set out in the Cyan International Board Manual. An induction session is held for new trustees, normally prior to their first Board meeting, and a programme of any general or specialist training will be agreed between individual trustees, the Chair of the Board and the Chief Executive.

2.3.2 Related Organisations

Cyan International has an ongoing relationship with BMS World Mission and cooperation between the two charities, including the secondment of BMS staff to Cyan, is governed by a Memorandum of Understanding.

Cyan International established a wholly-owned subsidiary company in India, known as Cyan International (India). This was registered in August 2010, for charitable purposes, under section 25 of the India Companies Act 1955, with an initial share equity of Rps 100,000 from Cyan International. Cyan International (India) will assist Cyan International in delivering solutions to poverty in India and the surrounding countries.

The in-country branch office, known under the trading name of Justice Livelihoods and Health (JLH) began the registration process to become a Ugandan NGO, independent of Cyan International. The completion of this process occurred in 2022.

In June 2017 the decision was taken to close Reed Consulting Bangladesh Ltd (RCB), a company of which Cyan is the majority shareholder. The business is in the process of being wound down, a liquidator was appointed on 25 March 2019 but the process has not yet been completed.

2.3.3 Internal controls and risk management

The Board of Trustees has overall responsibility for financial planning, use of resources and the system of internal controls. There is an agreed set of financial procedures and clear delegation of financial responsibilities from the Board through to staff. An annual budget is approved by the Board and regularly monitored by staff.

Trustees consider risk as part of their routine governance. The risk register is reviewed annually in its entirety. Furthermore, two significant codes of conduct are adopted to ensure Cyan aligns with best practice in relation to effective governance and operations – Charity Governance Code and the International Red Cross (IRC) Code of Conduct for NGOs in Disaster Relief.

The trustees recognise that areas of significant risk concern the transfer of grants to other countries, the possibility of misuse, fraud or money-laundering, or grants for humanitarian purposes being held up due to sanctions. Cyan's Anti-Bribery policy takes into account the UK Bribery Act 2010 to ensure that we have effective controls in place to mitigate the risk of bribery in all its operations. Other mitigation actions include using known and trusted partners and a system of money-laundering checks. There have been no reports of misuse of funds identified during the year.

Trustees are aware of the importance of ensuring the safeguarding of all beneficiaries and maintaining integrity in all of Cyan's operations. As such, all Cyan grantees are required to adhere to our Vulnerable Beneficiaries Policy, which includes a safeguarding policy for children and vulnerable adults. Cyan is committed to following DFID's standards on safeguarding.

Finally, trustees are specifically aware of high risk to personnel safety in countries where Cyan works. During the year, deteriorating security affected placement locations for our personnel in both Afghanistan and the Democratic Peoples Republic of Korea (DPRK). In response to this, we have regularly review our crisis management and critical incident response plans. The crisis response procedure is well rehearsed and supported by phone 24 hours a day.

Cyan is agile in its response to the pandemic in the UK and in the countries where it works. There is a significant financial risk but reasonable confidence that this can be managed within the charity reserve, whilst continuing to actively support partners overseas in their work and their response to the pandemic.

2.3.4 Public benefit statement

Cyan International meets the definition of a public benefit entity under FRS102. The trustees have paid due attention to the Charity Commission's guidance on public benefit and believe that Cyan International complies with the requirements.

2.3.5 Fundraising statement

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. Although we do not undertake widespread fundraising from the general public, the legislation defines fund raising as "soliciting or otherwise procuring money or other property for charitable purposes." Such amounts receivable are presented in our accounts as "Donations and Legacies" and includes legacies and grants.

In relation to the above we confirm that all solicitations are managed internally, without involvement of commercial participators or professional fund-raisers, or third parties. The day-to-day management of all income generation is delegated to the executive team, who are accountable to the trustees.

The charity is not bound by any undertaking to be bound by any regulatory scheme.

We have received no complaints in relation to fundraising activities. Our terms of employment require staff to behave reasonably at all times; as we do not approach individuals for funds, we do not have to particularise this to fundraising activities nor do we consider it necessary to design specific procedures to monitor such activities.

2.3.6 Charity Governance Code

The Trustees have reviewed their performance against the Charity Governance Code and are pleased to report that overall the governance is assessed to be adequate to strong. Improvements have been identified, specifically in the areas of diversity, and delegation and control.

2.4 Financial review

2.4.1 Income and expenditure

The income during 2022 was £255k (2021: £246k). The principal funding source was BMS World Mission. Total expenditure during 2022 was £238k (2021 £265k), of which £230k (2019 £258k) related to charitable activities.

2.4.2 Reserves

The Board has agreed a policy of normally holding between six and twelve months of budgeted expenditure as free reserves, to provide flexibility and resilience to cover any short-term funding crisis or a medium-term recession. At 31 December 2022, the free reserves of £122k (2021: £117k) represented approximately 50% or six months' worth of the budgeted expenditure for 2023.

At the end of the 2022 financial year, £25K (2021: £13k) was held as restricted funds. These are due to be spent in 2023.

Total reserves at 31 December 2022 were £147k (2021 £130K)

2.5 Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including 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;
- make judgements and accounting estimates that are reasonable and prudent;
- 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 are sufficient to show and explain the charitable company's transactions and 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.

Financial Statements are published on the charitable company's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charitable company's website is the responsibility of the trustees. The trustees' responsibility also extends to the ongoing integrity of the financial statements contained herein.

In preparing the trustees' report advantage has been taken of the small company's exemption.

On behalf of the Board of Trustees

Alex Vickers

Chair

Date: 16 June 2023

Independent examiner's report to the trustees of Cyan International

I report to the trustees on my examination of the accounts of Cyan International for the year ended 31 December 2022.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')/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 the Company's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011 ('the 2011 Act').

Independent examiner's statement

I have completed my examination. I confirm that no material 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.

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.

Name: Judith Miller

31 July 2023

Address: Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

2022				2021			
Notes	Unrestricted Funds	Restricted Funds	Total 2022	Unrestricted Funds	Restricted Funds	Total 2021	
	£	£	£	£	£	£	
Income from:							
Donations and Grants	3	51,002	203,648	254,650	47,428	198,413	245,841
Total income		51,002	203,648	254,650	47,428	198,413	245,841
Expenditure on:							
Raising funds		8,379	-	8,379	6,855	-	6,855
Charitable activities							
Transformed and empowered communities		6,445	25,788	32,233	12,308	69,549	81,857
Accessible and improved healthcare		28,953	156,421	185,374	30,306	129,254	159,560
Educational and learning opportunities		1,849	10,000	11,849	3,177	13,543	16,720
		37,247	192,209	229,456	45,791	212,346	258,137
Total expenditure	4	45,626	192,209	237,835	52,646	212,346	264,992
Net income / (expenditure) before transfers		5,376	11,439	16,815	(5,218)	(13,933)	(19,151)
Net movement in funds	5	5,376	11,439	16,815	(5,218)	(13,933)	(19,151)
Reconciliation of funds:							
Total funds brought forward		116,900	13,271	130,171	122,118	27,204	149,322
Total funds carried forward		122,276	24,710	146,986	116,900	13,271	130,171

All operations are continuing.

All recognised gains and losses are included in the Statement of Financial Activities

The notes on pages 14 to 19 also form part of these financial statements

BALANCE SHEET AS AT 31 DECEMBER 2022
COMPANY NUMBER 6843768

	Notes	2022 £	2021 £
Fixed assets			
Investments	7	1,617	1,617
Total fixed assets		1,617	1,617
Current assets			
Debtors	8	370	-
Short term deposits		67,617	67,620
Cash at bank and in hand		123,577	140,591
Total current assets		191,564	208,211
Liabilities			
Creditors: amounts falling due within one year	9	(46,195)	(79,657)
Net current assets		145,369	128,554
Total net assets		146,986	130,171
The funds of the charity	10		
Restricted income funds		24,710	13,271
Unrestricted funds			
General funds (free reserves)		122,276	116,900
Total charity funds		146,986	130,171

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

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements on pages 12 to 19 were approved by the Trustees on 16 June 2023 and signed on their behalf by:

Alex Vickers
Chair

Caroline Trimble
Company Secretary

The notes on pages 17 to 23 also form part of these financial statements.

1 Legal status of Cyan International

Cyan International is a company limited by guarantee and is a registered charity in England and Wales. Each member's liability is limited, upon winding up, to an amount not exceeding one pound.

2 Accounting policies

a Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are presented in £ sterling and are rounded to the nearest £1.

The following principal accounting policies have been applied:

(a) Fund accounting

The company maintains two types of funds. General unrestricted funds are funds available for use at the discretion of the board of directors in furtherance of the general charitable objectives. Restricted funds are funds subject to specific conditions imposed by donors.

(b) Income

All income is recognised in the Statement of Financial Activities when the company is legally entitled to the income, receipt is probable and the amount can be measured reliably. Income from grants is recognised in the Statement of Financial Activities as soon as it is receivable unless donor conditions related to performance and specific deliverables apply. These grants are accounted for as the charity earns the right to consideration through performance.

(c) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Charitable activities include expenditure associated with the operation of the charity and the provision of its services. Costs of raising funds are those costs incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of Cyan's charitable activities.

(d) Support costs have been allocated to activity cost categories on a basis consistent with the use of resources. Costs have been apportioned on staff numbers, time used for the activity or a proportion of the direct costs involved.

(e) Grants

Grants are made to partners and other parties. A liability is recognised when a commitment has been communicated to the recipient.

(f) Investments

The investment in the subsidiary Cyan (India) is carried on the company's balance sheet at cost less impairment losses.

(g) Basis of consolidation

The accounts of Cyan (India) have not been incorporated into these accounts on the grounds that Cyan International is a Small Group and the combined income is less than £1m. This report therefore provides information about the stand alone charity only.

(h) Foreign currencies

Transactions in foreign currencies are translated into sterling at the rate ruling at the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange ruling at the Balance Sheet date. Any gain or loss on exchange is taken to the Statement of Financial Activities at that time.

(i) Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees believe that whilst there is uncertainty, this does not pose a material uncertainty on the charity's ability to continue as a going concern. The trustees therefore believe that it is appropriate to prepare the accounts on a going concern basis.

In May 2023, the charity had approximately £182,000 of cash available. The trustees have prepared a stress test and this confirms that should no further income be received, the charity is able to meet liabilities as they fall due for at least another 12 months from the date of approval of the financial statements.

(j) Judgements and estimates made by management

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Key areas are mentioned below:

1. The grant funding from BMS is sufficient to implement the programmes for which grants have been received.

2. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(k) Financial instruments

Financial assets and financial liabilities are recognised when Cyan becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs). Cyan only has financial assets and financial 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. Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Creditors and provisions are recognised where Cyan has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

3 Donations and Grants

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Grants received:				
UK Government DfID	-	-	-	27,436
Guernsey OADC	-	27,463	27,463	22,469
International non-governmental	51,002	176,185	227,187	195,936
	51,002	203,648	254,650	245,841
	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Grants received:				
UK Government DfID	2,428	25,008	27,436	57,901
Guernsey OADC	-	22,469	22,469	-
International non-governmental	45,000	150,936	195,936	206,796
	47,428	198,413	245,841	264,697

4 Expenditure

	Grants	Governance and Support Costs	Total 2022	Total 2021
	£	£	£	£
Expenditure on raising funds:	-	8,379	8,379	6,855
Charitable activities				
Transformed and empowered	25,788	6,445	32,233	81,857
Accessible and improved healthcare	156,421	28,953	185,374	159,560
Educational and learning opportunities	10,000	1,849	11,849	16,720
	192,209	37,247	229,456	258,137
2022 Total Expenditure	192,209	45,626	237,835	264,992

	Grants	Governance and Support Costs	Total 2021	Total 2020
	£	£	£	£
Expenditure on raising funds:	-	6,855	6,855	6,646
Charitable activities				
Transformed and empowered	52,485	29,372	81,857	64,168
Accessible and improved healthcare	129,254	30,306	159,560	159,537
Educational and learning opportunities	13,543	3,177	16,720	15,921
	195,282	62,855	258,137	239,626
2021 Total Expenditure	195,282	69,710	264,992	246,272

Analysis of governance and support costs

	Seconded Staff Costs	Office Costs	Total 2022	Total 2021
	£	£	£	£
Expenditure on raising funds:	8,379	-	8,379	6,855
Charitable activities				
Transformed and empowered	4,045	2,400	6,445	29,372
Accessible and improved healthcare	24,535	4,418	28,953	30,306
Educational and learning opportunities	1,567	282	1,849	3,177
	30,147	7,100	37,247	62,855
Total Expenditure	38,526	7,100	45,626	69,710

Governance costs are included within office costs and are made up as follows:

	2022	2021
	£	£
Independent examiner's fees (excl. VAT)	4,270	3,893
Trustee Expenses	227	-
Support costs	567	1095
	5,064	4,988

5 Net movement in funds

Net movement in funds for the year is stated after charging the following:

	2022	2021
	£	£
Independent examiner's fees	4,270	3,893
Exchange (gain)/loss	(2,588)	800

6 Grant Expenditure

	Transformation	Health*	Education	Total 2022
	£	£	£	£
IAM, Afghanistan	-	128,987	-	128,987
ACT, Tunisia	8,144	-	-	8,144
Odadus, Kosovo	-	-	10,000	10,000
Guinebor II Hospital, Chad	-	27,434	-	27,434
JLH, Uganda	17,644	-	-	17,644
Total	25,788	156,421	10,000	192,209

All grants were paid to institutions not individuals.

	Transformation	Health*	Education	Total 2021
	£	£	£	£
BMS World Mission, UK	-	3,011	-	3,011
IAM, Afghanistan	-	103,774	-	103,774
ACT, Tunisia	8,504	-	-	8,504
Odadus, Kosovo	-	-	6,285	6,285
Guinebor II Hospital, Chad	-	22,469	-	22,469
Guinea	4,105	-	-	4,105
Kasese Baptist Convention, Uganda	11,863	-	-	11,863
Gulu Agri Business, Uganda	16,046	-	-	16,046
Gulu Church Development	1,221	-	-	1,221
Gulu Globe Trotters	-	-	7,258	7,258
ECTP Gulu, Uganda	5,935	-	-	5,935
CPP Gulu, Uganda	4,811	-	-	4,811
Total	52,485	129,254	13,543	195,282

7 Investments

	2022	2021
	£	£
Cyan International (India)	1,617	1,617
	1,617	1,617

Cyan International (India) is incorporated in India. The company owns 100% of its share capital. Cyan

8 Debtors

	2022	2021
	£	£
Prepayments and accrued income	370	-
	370	-

9 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	9,774	9,774
Other creditors	29,526	36,128
Accruals and Deferred Income	6,895	33,755
	46,195	79,657

10 Statement of funds

	Balance at 01.01.22	Income	Expenditure	Balance at 31.12.22
	£	£	£	£
Restricted funds:				
Afghanistan BMS	(8,796)	158,041	(128,986)	20,260
Afghanistan DfID	-	-	-	-
Chad	4,433	27,463	(27,435)	4,461
Guinea	29	-	-	29
Kosovo	26	10,000	(10,000)	26
India	175	-	-	175
Tunisia	34	8,144	(8,144)	34
Uganda	17,370	-	(17,644)	(274)
	13,271	203,648	192,209	24,710
Unrestricted funds	116,900	51,002	(45,626)	122,276
Total funds	130,171	254,650	146,583	146,986

	Balance at 01.01.21	Income	Expenditure	Balance at 31.12.21
	£	£	£	£
Restricted funds:				
Afghanistan BMS	9,270	77,692	(95,758)	(8,796)
Afghanistan DfID	-	11,026	(11,026)	-
Chad	4,433	22,469	(22,469)	4,433
Guinea	-	4,134	(4,105)	29
Kosovo	9	6,302	(6,285)	26
India	175	-	-	175
Tunisia	26	8,512	(8,504)	34
Uganda	13,291	68,278	(64,199)	17,370
	27,204	198,413	(212,346)	13,271
Unrestricted funds	122,118	47,428	(52,646)	116,900
Total funds	149,322	245,841	(264,992)	130,171

The Afghanistan BMS restricted fund relates to water, sanitation and health projects.

The Afghanistan DfID restricted fund relates to a maternal health project.

The Chad restricted fund relates to a maternal health project.

The Kosovo restricted fund relates to education work.

The India restricted fund relates to gender-based violence work.

The Tunisia restricted fund relates to health work.

The Uganda restricted fund relates to rural health work and an agricultural development project.

11 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Investments	1,617	-	1,617
Net current assets	120,659	24,710	145,369
Total Net Assets	<u>122,276</u>	<u>24,710</u>	<u>146,986</u>

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Investments	1,617	-	1,617
Net current assets	115,283	13,271	128,554
Total Net Assets	<u>116,900</u>	<u>13,271</u>	<u>130,171</u>

12 Employees

The company does not employ any staff in the UK; six part-time staff were seconded from an international non-governmental organisation and their time paid for at cost.

13 Trustees Emoluments

The trustees all give their time and expertise without any form of remuneration or other benefit in cash or kind (2021– £nil).

A total of £Nil (2021- £Nil) was reimbursed to trustees in respect of Board meetings.

14 Related Parties

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

15 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes

CYAN INTERNATIONAL

England & Wales - Charity number 1129603

Accounts

CYAN INTERNATIONAL

Annual report & financial statements

Year ended 31 December 2021

Cyan International

Company number: 6843768

Registered charity number: 1129603 (England and Wales)

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1 Reference and administrative details

Directors and trustees

The directors of the charitable company are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

Alex Vickers (Appointed Chair in January 2022)

Brian Mitchell (Resigned as Chair in December 2021)

Andrew Johnson

David Cooper

Annet Ttendo Miller (Resigned in December 2021)

Linda Derby (Appointed June 2022)

Senior management

Chief Executive – Kang-San Tan

Company Secretary – Caroline Trimble

Programmes Consultant – Arthur Brown

Programmes Consultant – Steve Sanderson

Head of Operations – Aminta Coates

Head of Finance – Caroline Trimble

Independent Examiner

Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

Bankers

Barclays Bank PLC, 125 Broadway, Didcot OX11 8AW

Solicitors

Anthony Collins LLP, 134 Edmund Street, Birmingham B3 2ES

Secretary and registered office

Caroline Trimble, Cyan International, 129 Broadway, Didcot, Oxfordshire OX11 8XD

Email: mail@cyanint.org

Website: www.cyaninternational.org

Company number

6843768

Registered charity number

1129603 (England and Wales)

2 Trustees' report

2.1 Organisational objectives

2.1.1 Vision, mission and values

Many around the world live in abject poverty, with meagre health facilities, poor access to education, little opportunity to improve their lives, and hemmed in by unjust systems and an imbalance of power. Cyan International wants to ensure that the next generation will be different. We are part of a global network of partners that strives to deliver long-term solutions to poverty.

Our **vision** is to see the lives of poor and disadvantaged communities transformed from poverty to opportunity, from inequality to justice, and from despair to hope.

The **mission** of Cyan International is to secure sustainable improvements in the lives of poor and disadvantaged people, particularly those affected by conflict and insecurity. We build on local skills and knowledge with the aims of:

- Improving poor people's access to essential services
- Securing basic human rights and justice
- Improving economic opportunities

The following **values** guide our work:

- Equal partnership – we draw upon the skills, knowledge and experience of poor and disadvantaged communities to learn from each other and work together as true partners.
- Compassion with integrity – we respond with care and concern, whilst encouraging honesty, transparency and accountability in all we do.
- Mutual respect for people – we treat all members of the communities with which we work with equality and dignity.
- Dignity – we believe in the inherent dignity of each human life, and the need to enhance dignity where it has been threatened.
- Empowerment – we believe in the potential of poor and disadvantaged communities to address their own problems with appropriate solutions.

2.1.2 Objectives and activities

Our charitable **objects** are:

- The prevention or relief of poverty, *leading to transformed and empowered communities*
- The advancement of health and saving lives, *a result of accessible and improved healthcare*
- The advancement of education, *generating educational and learning opportunities*
- The relief of suffering and distress, *bringing about the restoration of hope and dignity*

2.2 Achievements and performance

Like the previous year, 2021 brought to Cyan International and its partners in the selected countries of work many challenges as well as many opportunities. These reflect the world's continuing upheavals and crises in the economic, social, political, and educational domains, due both to the COVID-19 pandemic and measures to control this, as well as in-country events focused on the destabilisation and removal of governmental systems and representatives. In Afghanistan and Chad in particular, two of the countries where Cyan International and its partners operate, these events combined to disrupt and negatively influence Cyan's partners programmes and projects, necessitating their short and mid-term closure. Moreover, international staff and their families were evacuated, and risk management plans were implemented at different levels to protect local staff, project beneficiaries, and resources. Some of the risk management measures continue being in place and projects closed due to the lack of safety measures to avoid harm and loss of human life and resources and the protection of rights of everyone involved. The negotiation of such guarantees is ongoing at different levels, especially guarantees of the rights of specific sectors of the population represented by women and girls. At the time of this report writing, women and girls continued being deprived of their freedom, access to education and their roles and participation in community and national life.

These were some of the main actions taken by Cyan International and its partners in the countries of work during this reporting period, which are mentioned in no particular order:

1. Following the COVID-19 pandemic, international staff (if evacuated) returned to their countries of work and assisted with the partial or complete reopening of the projects' portfolio at the local level following in-country measures.
2. Review and updating of Cyan policies and procedures followed the planned cycle: Grievance, Ethical Investment, Anti-bribery, Complaints, Carrying Cash, Money Laundering, Safeguarding, Risk management and crisis response. These with the purpose to continue protecting everyone involved, especially the most vulnerable, to promote transparency at different levels, to strength in-country procedures as well as to promote good practice. Policies were consistently brought to the Cyan Board of Trustees during the quarterly board meetings for review and approval.
3. Programmes/projects monitoring, evaluation, learning and reporting, for those projects financed both by the UK's Foreign Commonwealth and Development Office (FCDO)/UK Aid Direct and by BMS as Cyan close partner.
4. The establishment of a new partnership between the Overseas Aid & Development Commission for States of Guernsey (OADC) and Guinebor II Hospital (G2) in N'djamena, Chad. This relationship translated into the provision of a grant of £49,932 for the construction of a physiotherapy and rehabilitative services unit for patients attending the hospital. It is expected that this construction project will end in October 2022.
5. FCDO's life cycle COVID-19 and Maternal Health project termination in Afghanistan, underlying main findings, partnership with the Afghan Ministry of Health structures at the regional and local level, and continued project implementation among new communities using local partners and other sources of funding.
6. Risk management updates in all countries of work and the implementation of risk management plans in Afghanistan due to the takeover of a new government. This is an ongoing process and Cyan's local partners' programme/project work at different levels has been very limited to date and this is ongoing.
7. Continuation of Cyan Board of Directors' review of Cyan's organisational vision, priorities, and possible future objectives and plans alongside close partner BMS.
8. Continue support to Cyan's partner in Uganda to become a local Non-Governmental Organisation (NGO).

Below are some of the specific gains achieved during this challenging year in some of the in-country partner's offices.

1. ***Catalysing work in fragile states and other complex environments through the training and secondment of personnel to Cyan in-country partners.*** During 2021, a total of 27 staff reflecting Cyan International's partners' organisational needs continued being seconded to Cyan partners in the following countries: 7 in Afghanistan; 6 in Uganda; 6 in the Democratic People's Republic of Korea; 6 in Tunisia, and 2 in Kosovo.

It is important to mention that in the specific case of Afghanistan due to the political events and change of government in last quarter of 2021, the seconded international staff were evacuated to the UK due to

security reasons and they continue performing their roles from there, especially in those aspects related to risk management towards local staff and the beneficiaries' communities involved. This also resulted in programmes/projects closure due to governmental instability in the regions of work and a prevalent insecure environment.

2. ***Working with Cyan partners for delivering long-term solutions to poverty*** (Objective 2); ***Addressing distress, injustice, and vulnerability by ensuring effective and appropriate community interventions*** (Objective 3); and ***developing strong organisational processes*** (Objective 4), can be better understood through examples of the implemented processes at the individual, group and community level undertaken by Cyan partners.

2.2.1 Transformed and empowered communities

The transformation and empowering of communities are Cyan International's main end goals. For this process to materialise, it requires the direct involvement and participation of both public and private sector as well as an amalgam of sustained partnerships at every level of work. Partnerships must be able to demonstrate good governance, accountable and transparent processes, the implementation of policies and laws focused on human development and a focus on developmental in-country plans. This coupled with sustained local governmental involvement as well as that of beneficiaries – in the form of individuals, groups, and communities – which usually are at the heart of those developmental plans.

However, because Cyan partners operate in some of the most marginalised and socially excluded places which are categorised as 'fragile and complex environments', the fulfilment of such processes can be challenging. There is generally unengaged governance at the local level, mirroring that of the country, poor levels of security, low-income economies, a low human development growth, social development, and educational levels, especially among the female population, both women and girls, as well as youth. These groups are some of Cyan partners' target groups. Despite these circumstances, Cyan partners continue harvesting small scale gains at the local level, which are perceived as important and significant for the populations involved, gains which are constantly hindered by the very limited resources available to them when compared to the served populations' existing needs and by the yearly natural and man-made disasters. COVID-19 being one of them, especially in this reporting financial year.

In N'djamena, Chad

A grant of £49,932 was awarded to Cyan International during this fiscal year by the Overseas Aid & Development Commission for States of Guernsey for the construction and equipping of a physiotherapy and rehabilitative services unit for patients attending Guinebor II Hospital (G2) in N'djamena, Chad. The effectiveness of these services is currently hindered by the environmental conditions of the temporary shipping container facility used to deliver such service which lacks poor air ventilation, natural light, and has minimum space for patient consultation, therapy and the necessary confidentiality and dignity of receiving attention away from the gaze of other patients. G2 offers physiotherapy services to approximately 4,748 patients a year (399/month). G2 is a hospital with charitable status in N'Djamena founded by American missionaries in 2010 and legally registered with the Chadian government under the "Cutting Edge Foundation". The hospital has a long-standing relationship with Cyan International in terms of specific project funding.

2.2.2 Accessible and improved healthcare

The advancement and promotion of health education and healthcare services accessibility continued being a priority among the served populations and Cyan International partners during 2021. However, the implementation of planned activities in some of the places of work continued being interrupted by COVID-19 and rumours of social and political instability. In the specific case of Afghanistan, where important work in health issues has been taking place, the three-year maternal health project in collaboration with the

Afghan Ministry of Health and its constituencies, the FCDO/UK Aid Direct and Cyan's partner in Afghanistan was in its termination phase when the new government and political system was installed. This giving way to the collapse of governmental structures, especially the banking system and economic sector, the withdrawal of the international community and humanitarian aid towards the Afghan poor and the restriction in public life of the female population, as well as rising levels of insecurity.

In Afghanistan

The six-month Rapid Response COVID-19 and Mental Health project funded by the FCDO/UK Aid Direct came to an end in the middle of May 2021. The project goals and targets were successfully reached as planned. A total of 68,821 individuals were directly benefited (34,406 men and 34,415 women) with an overall total of 120,328 individuals reached by the end of the project life cycle (59,889 men and 60,439 women). All planned activities around this project were conducted, including:

- Raising of public awareness in the target areas of influence regarding COVID-19 pandemic and mental health issues. This was achieved through the promotion and implementation of COVID-19 hygiene and social distancing measures following the Afghan Ministry of Health key health messages, protocols, and advice.
- Printing and distribution of approved coronavirus key health messages designed in partnership with the Afghan Department of Information, Education and Communication (IEC) officials.
- Selection of the most vulnerable households among the targeted beneficiaries followed by the distribution of hygiene toolkits, with an emphasis on persons with disability.
- Provision of Personal Protective Equipment (PPE) for health staff working in the targeted areas of influence as well as health volunteers was a key outcome to COVID-19 protective measures.
- Provision of preventative health equipment to health staff and health volunteers: face masks, antiseptic gels, and gloves.
- The provision and extension of counselling services to community members suffering from mental health issues through Cyan International partner's mobile phone and hotline services as well as face-to-face counselling services following social distancing measures. Such services were offered through designated centres as well as organised visits at the field level.

In Afghanistan

In despite of the 2021 socio-political ongoing crisis in Afghanistan, the three-year Maternal Health project supported by the FCDO/UK Aid Direct and implemented by Cyan's partner, the planned targets and goals were successfully achieved as specified in the final *Light-Touch Project Report*, submitted to the FCDO/UK Aid Direct-MannonDaniels (MD)¹ in July 2021.

The main goal of the three-year maternal health project was to reduce maternal mortality and improve maternal health and new-born care through the promotion of health education and the transfer of a set of saving skills for life that helped women, especially those who were pregnant, to guarantee their survival, growth, and well-being as well as that of their new-born babies. The project was entirely focused on influencing women and men as well as the supporting healthcare chain to acquire and use their health

¹ FCDO/MD Light-Touch final report July 2021

knowledge, influence their attitudes, and make use of best practice regarding post-natal care, with a focus on birth preparedness, birth complication identification and management, and safer birth practices.

A set of indicators guided the overall educational health curriculum process which was based on a training-of-trainers approach for both women and men aided by a range of participatory methodologies which were accessible and responded to beneficiaries' health needs, target population characteristics as well as the local environment. In turn, the community-selected facilitators/health teachers reproduced the health curriculum contents or 'health courses' among the populations that they represented. The health training topics were focussed on women's attendance to antenatal care during pregnancy, births attended by skilled health personnel, home births' delivery following best practice and using birth kits, women breastfeeding within the first hour after delivery, and women practicing birth spacing methods. Below are some of the main achievements:

- Of the proposed 1,700 target women to be trained in Birth Life Saving Skills (BLISS), 1,927 were in fact trained by the end of the project life cycle. This compared to 1,166 men trained (target 950 men) in similar topics. This making a total of 3,093 individuals fully trained in Birth Life Saving Skills (BLISS).
- 90% of women were breastfeeding within the first hour after delivery.
- 90% of women were attending at least once antenatal care, 50% attending at least 4 times, and 10% attending 8 times.
- 25% of births were attended by skilled health personnel.
- 50% of women were practicing birth spacing.
- 80% of home births were using birth kits provided.
- 1,284 women (67% of 1,927) identified life-saving actions (safe birth practices) as taught on the BLISS course.
- 1,173 (61% of 1,927) women were able to identify birth preparedness actions and signs and symptoms of complication as taught on the BLISS course.
- 1,879 (98% of 1,927) women reported about their intention to breastfeed their babies within the first hour after delivery or were committed to promote breastfeeding to younger relatives.
- 333 (94%) of trained women reported about the benefits of family planning (birth spacing).
- 768 (66% of 1,166) trained men were able to identify birth preparedness actions and signs and symptoms of complication in pregnant women as taught on the BLISS course.
- 976 (84% of 1,166) trained men were committed to save money for their wives to access maternal health care services.

2.2.3 Educational and learning opportunities.

In Uganda

Due to COVID-19 lockdowns the planned agribusiness training contents were delivered on an individual basis rather than using the customary group training methodology. This was to maintain the social distancing measures because of the virus's presence at the community level. This methodology encouraged crop

diversification in the localities because each family or individual was able to personally pilot or select the type of crops that he/she identified with more. If the selected or piloted crops were not successful as expected however, the family or individual could change course on the way and, before the harvest season ended, borrow from other local participants other crop types.

Regarding climate change issues, a six-month agroforestry trial was promoted in two communities through the planting of an acre of tree seedlings, beans and groundnuts to ease the weeding season. This type of initiative has greatly encouraged the two involved communities where participants reported their excitement and about their contribution in helping to combat climate change in the region. It is expected that this initiative will also be promoted in other communities.

The charcoal briquette making project continues equipping groups of men and women from the Kasese region with knowledge and skills to make briquettes from freely available agricultural waste to reduce deforestation as well as to increase awareness and identify alternative sources of renewable energy. During the last two months of 2021 Cyan International's partner also conducted refresher courses and simple marketing skills which later will be coupled with the design of sustainable plans in the different targeted areas of influence.

2.2.4 Organisational capacity

In Afghanistan

During the last quarter of 2021 because of the political crisis in Afghanistan and take over by a new government, Cyan International leadership alongside its partner in Afghanistan invested a great deal of time and resources in risk assessment and the implementation of risk plans at different levels. This was to protect the lives of everyone involved in the process, including the beneficiaries served by projects at the local level.

The assessment process and crisis management resulted in the evacuation of seconded international personnel to the UK following different stages and who once in the country, continued performing their roles remotely. They offered encouragement and emotional support to the majority of the local staff that comprise the local partner's structures. These were trying times for everyone involved including the beneficiaries, who lives were dramatically and unexpectedly changed by those political events.

Meetings and discussions took place at different levels to assess the Afghan political environment and safety of those left behind as well as to assess if the returning of staff was possible. By the end of the year, the situation remained dangerous because of the events taking place (invariably in the different provinces of work) including suicide bombings, attacks, raiding of governmental and international offices as well as personal residences, the confiscation of office documents, vehicles, electronics, cash, and personal documentation, especially of those with an international status or of those closely associated to them. There was also a prominence of events focused on curtailing the local female population's rights, freedom, visibility and their participation in public life, and the presence of street crime. These events and other factors signalled red flags strong enough to negatively affect the population's way of life and general respect for human life. The assessment of this environment and the pending return of international staff is ongoing.

In Uganda

During 2021 Cyan International Partner in Uganda, continued following the registration process to become a Ugandan NGO. Cyan International leadership both at the field and central office levels have been advising and accompanying this partner staff which has included: office land tenure issues, board of trustee roles, safeguarding policies and procedures and other legal aspects regarding the establishment of an NGO as well as those aspects of an organisational and administrative nature.

Cyan International UK Central Office

Cyan Board of Directors and Cyan International leadership in the UK central office continued discussions and planning meetings to address Cyan International's future work. These have been focused on Cyan International's vision, mission and objectives, current work, methodology used to work with overseas partners, Charity Commission guidelines and organisational capacity, as well as the Memorandum of Understanding (MoU) with its closest partners.

Face-to-face meetings, telephone conversations and contributions to draft documents focusing on exploring Cyan International's possible and future expanded roles and its close relationship with partner organisations have been central to this discussion as well as the organisation's financial independence. Also, both Cyan staff and Board of Directors individual and combined meetings have taken place to clarify how these aspects can practically play out in the current world crisis. This process is ongoing at this stage.

2.3 Structure, governance and management

2.3.1 Organisation

Cyan International is governed by a Memorandum and Articles of Association, amended on 25 March 2014, and is constituted as a company limited by guarantee. The Board of Trustees, which normally meets four times a year, is responsible for strategic decisions, drawing on advice from the chief executive and senior management. Day-to-day operational decisions are taken by the Chief Executive and senior management. Unless the Board decides otherwise, the minimum number of Trustees is 5 and there is no maximum. Currently the Board aims to have 6 members. The charity, BMS World Mission, is entitled to appoint, and remove, up to 50 per cent of the trustees, whilst the remainder are appointed by the Board. Board-appointed trustees can serve up to three years and are eligible for reappointment at the end of each term. As far as is practicable, the Board will ensure that it maintains an appropriate skill mix and balance. The procedures for the appointment, induction and training of trustees are set out in the Cyan International Board Manual. An induction session is held for new trustees, normally prior to their first Board meeting, and a programme of any general or specialist training will be agreed between individual trustees, the Chair of the Board and the Chief Executive.

2.3.2 Related Organisations

Cyan International has an ongoing relationship with BMS World Mission and cooperation between the two charities, including the secondment of BMS staff to Cyan, is governed by a Memorandum of Understanding.

Cyan International established a wholly-owned subsidiary company in India, known as Cyan International (India). This was registered in August 2010, for charitable purposes, under section 25 of the India Companies Act 1955, with an initial share equity of Rps 100,000 from Cyan International. Cyan International (India) will assist Cyan International in delivering solutions to poverty in India and the surrounding countries.

The in-country branch office, known under the trading name of Justice Livelihoods and Health (JLH) began the registration process to become a Ugandan NGO, independent of Cyan International. The completion of this process has been delayed due to the Covid 19 pandemic in Uganda.

In June 2017 the decision was taken to close Reed Consulting Bangladesh Ltd (RCB), a company of which Cyan is the majority shareholder. The business is in the process of being wound down, a liquidator being appointed on 25 March 2019.

2.3.3 Internal controls and risk management

The Board of Trustees has overall responsibility for financial planning, use of resources and the system of internal controls. There is an agreed set of financial procedures and clear delegation of financial responsibilities from the Board through to staff. An annual budget is approved by the Board and regularly monitored by staff.

Trustees consider risk as part of their routine governance. The risk register is reviewed annually in its entirety. Furthermore, two significant codes of conduct are adopted to ensure Cyan aligns with best practice in relation to effective governance and operations – the Charity Governance Code and the International Red Cross (IRC) Code of Conduct for NGOs in Disaster Relief.

The trustees recognise that areas of significant risk concern the transfer of grants to other countries, the possibility of misuse, fraud or money-laundering, or grants for humanitarian purposes being held up due to sanctions. Cyan's Anti-Bribery policy takes into account the UK Bribery Act 2010 to ensure that we have effective controls in place to mitigate the risk of bribery in all its operations. Other mitigation actions include using known and trusted partners and a system of money-laundering checks. There have been no reports of misuse of funds identified during the year.

Trustees are aware of the importance of ensuring the safeguarding of all beneficiaries and maintaining integrity in all of Cyan's operations. As such, all Cyan grantees are required to adhere to our Vulnerable Beneficiaries Policy, which includes a safeguarding policy for children and vulnerable adults. Cyan is committed to following DFID's standards on safeguarding.

Finally, trustees are specifically aware of high risk to personnel safety in countries where Cyan works. During the year, deteriorating security affected placement locations for our personnel in both Afghanistan and the Democratic Peoples Republic of Korea (DPRK). In response to this, we have regularly review our crisis management and critical incident response plans. The crisis response procedure is well rehearsed and supported by phone 24 hours a day.

The Covid-19 pandemic introduced significant uncertainty in connection with core income.

Cyan is agile in its response to the pandemic in the UK and in the countries where it works. There is a significant financial risk but reasonable confidence that this can be managed within the charity reserve, whilst continuing to actively support partners overseas in their work and their response to the pandemic.

The pandemic introduced extra stresses and demands on overseas personnel and UK staff. Cyan is actively promoting access to counselling, and has introduced extra contact, flexibility, resources and activities to engender well-being.

2.3.4 Public benefit statement

Cyan International meets the definition of a public benefit entity under FRS102. The trustees have paid due attention to the Charity Commission's guidance on public benefit and believe that Cyan International complies with the requirements.

2.3.5 Fundraising statement

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. Although we do not undertake widespread fundraising from the general public, the legislation defines fund raising as "soliciting or otherwise procuring money or other property for charitable purposes." Such amounts receivable are presented in our accounts as "Donations and Legacies" and includes legacies and grants.

In relation to the above we confirm that all solicitations are managed internally, without involvement of commercial participators or professional fund-raisers, or third parties. The day-to-day management of all income generation is delegated to the executive team, who are accountable to the trustees.

The charity is not bound by any undertaking to be bound by any regulatory scheme.

We have received no complaints in relation to fundraising activities. Our terms of employment require staff to behave reasonably at all times; as we do not approach individuals for funds, we do not have to particularise this to fundraising activities nor do we consider it necessary to design specific procedures to monitor such activities.

2.3.6 Charity Governance Code

The Trustees have reviewed their performance against the Charity Governance Code and are pleased to report that overall the governance is assessed to be adequate to strong. Improvements have been identified, specifically in the areas of diversity, and delegation and control.

2.4 Financial review

2.4.1 Income and expenditure

The income during 2021 was £246k (2020: £265k). The principal funding source was BMS World Mission. Total expenditure during 2021 was £265k (2020: £246k), of which £258k (2019: £239k) related to charitable activities.

2.4.2 Reserves

The Board has agreed a policy of normally holding between six and twelve months of budgeted expenditure as free reserves, to provide flexibility and resilience to cover any short-term funding crisis or a medium-term recession. At 31 December 2021 the free reserves of £117k (2020: £122k) represented approximately 50% or six months' worth of the budgeted expenditure for 2022.

At the end of the 2021 financial year, £13K (2020: £27k) was held as restricted funds. These are due to be spent in 2022.

Total reserves at 31 December 2021 were £130k (2019: £149K)

2.5 Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including 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;
- make judgements and accounting estimates that are reasonable and prudent;
- 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 are sufficient to show and explain the charitable company's transactions and 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.

Financial Statements are published on the charitable company's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charitable company's website is the responsibility of the trustees. The trustees' responsibility also extends to the ongoing integrity of the financial statements contained herein.

In preparing the trustees' report advantage has been taken of the small company's exemption.

On behalf of the Board of Trustees

Chair
Date: 2 August 2022

Alex Vickers

Independent examiner's report to the trustees of Cyan International

I report to the trustees on my examination of the accounts of Cyan International for the year ended 31 December 2021.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')/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 the Company's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011 ('the 2011 Act').

Independent examiner's statement

I have completed my examination. I confirm that no material 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.

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.

Signed:

Name: Judith Miller

Address: Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

Date: 5 August 2022

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

2021				2020			
	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Income from:							
Donations and Grants	3	47,428	198,413	245,841	42,396	222,301	264,697
Total income		47,428	198,413	245,841	42,396	222,301	264,697
Expenditure on:							
Raising funds		6,855	-	6,855	6,646	-	6,646
Charitable activities							
Transformed and empowered communities		12,308	69,549	81,857	6,765	57,403	64,168
Accessible and improved healthcare		30,306	129,254	159,560	22,800	136,737	159,537
Educational and learning opportunities		3,177	13,543	16,720	2,276	13,645	15,921
		45,791	212,346	258,137	31,841	207,785	239,626
Total expenditure	4	52,646	212,346	264,992	38,487	207,785	246,272
Net income / (expenditure) before transfers		(5,218)	(13,933)	(19,151)	3,909	14,516	18,425
Net movement in funds	5	(5,218)	(13,933)	(19,151)	3,909	14,516	18,425
Reconciliation of funds:							
Total funds brought forward		122,118	27,204	149,322	118,209	12,688	130,897
Total funds carried forward		116,900	13,271	130,171	122,118	27,204	149,322

All operations are continuing.

All recognised gains and losses are included in the Statement of Financial Activities

The notes on pages 14 to 19 also form part of these financial statements

	Notes	2021 £	2020 £
Fixed assets			
Investments	7	1,617	1,622
Total fixed assets		1,617	1,622
Current assets			
Debtors:			
Due within one year	8	-	88,518
Short term deposits		67,620	67,620
Cash at bank and in hand		140,591	81,417
Total current assets		208,211	237,555
Liabilities			
Creditors: amounts falling due within one year	9	(79,657)	(89,855)
Net current assets		128,554	147,700
Total net assets		130,171	149,322
The funds of the charity	10		
Restricted income funds		13,271	27,204
Unrestricted funds			
General funds (free reserves)		116,900	122,118
Total charity funds		130,171	149,322

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

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements on pages 12 to 19 were approved by the Trustees on 2 August 2022 and signed on their behalf by:

Alex Vickers
Chair

Caroline Trimble
Company Secretary

Date: 2 August 2022

The notes on pages 17 to 23 also form part of these financial statements.

1 Legal status of Cyan International

Cyan International is a company limited by guarantee and is a registered charity in England and Wales. Each member's liability is limited, upon winding up, to an amount not exceeding one pound.

2 Accounting policies

a Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are presented in £ sterling and are rounded to the nearest £1.

The following principal accounting policies have been applied:

- (a) Fund accounting
The company maintains two types of funds. General unrestricted funds are funds available for use at the discretion of the board of directors in furtherance of the general charitable objectives. Restricted funds are funds subject to specific conditions imposed by donors.
- (b) Income
All income is recognised in the Statement of Financial Activities when the company is legally entitled to the income, receipt is probable and the amount can be measured reliably. Income from grants is recognised in the Statement of Financial Activities as soon as it is receivable unless donor conditions related to performance and specific deliverables apply. These grants are accounted for as the charity earns the right to consideration through performance.
- (c) Expenditure
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Charitable activities include expenditure associated with the operation of the charity and the provision of its services. Costs of raising funds are those costs incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of Cyan's charitable activities.
- (d) Support costs have been allocated to activity cost categories on a basis consistent with the use of resources. Costs have been apportioned on staff numbers, time used for the activity or a proportion of the direct costs involved.
- (e) Grants
Grants are made to partners and other parties. A liability is recognised when a commitment has been communicated to the recipient.
- (f) Investments
The investment in the subsidiary Cyan (India) is carried on the company's balance sheet at cost less impairment losses. The investment in Reed Consulting was written off during the year as the company is now in liquidation.
- (g) Basis of consolidation
The accounts of Cyan (India) have not been incorporated into these accounts on the grounds that Cyan International is a Small Group and the combined income is less than £1m. This report therefore provides information about the stand alone charity only.

(h) Foreign currencies

Transactions in foreign currencies are translated into sterling at the rate ruling at the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange ruling at the Balance Sheet date. Any gain or loss on exchange is taken to the Statement of Financial Activities at that time.

(i) Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees believe that whilst there is uncertainty, this does not pose a material uncertainty on the charity's ability to continue as a going concern. The trustees therefore believe that it is appropriate to prepare the accounts on a going concern basis.

In May 2022, the charity had approximately £185,000 of cash available. The trustees have prepared a stress test and this confirms that should no further income be received, the charity is able to meet liabilities as they fall due for at least another 12 months from the date of approval of the financial statements.

(j) In the application of Cyan's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. Key areas are mentioned below:

- 1 The grant funding from DfID and other Governmental Agencies are sufficient to implement the programmes for which grants have been received.
- 2 The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(k) Financial instruments

Financial assets and financial liabilities are recognised when Cyan becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs). Cyan only has financial assets and financial 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. Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Creditors and provisions are recognised where Cyan has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

3 Donations and Grants

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Grants received:				
UK Government DfID	2,428	25,008	27,436	57,901
Guernsey OADC	-	22,469	22,469	-
International non-governmental organisations	45,000	150,936	195,936	206,796
	47,428	198,413	245,841	264,697
	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Grants received:				
UK Government DfID	2,884	55,017	57,901	48,823
International non-governmental organisations	39,512	167,284	206,796	143,529
	42,396	222,301	264,697	192,352

4 Expenditure

	Grants £	Governance and Support Costs £	Total 2021 £	Total 2020 £
Expenditure on raising funds:	-	6,855	6,855	6,646
Charitable activities				
Transformed and empowered communities	52,485	29,372	81,857	64,168
Accessible and improved healthcare	129,254	30,306	159,560	159,537
Educational and learning opportunities	13,543	3,177	16,720	15,921
	195,282	62,855	258,137	239,626
2021 Total Expenditure	195,282	69,710	264,992	246,272
	Grants £	Governance and Support Costs £	Total 2020 £	Total 2019 £
Expenditure on raising funds:	-	6,646	6,646	6,555
Charitable activities				
Transformed and empowered communities	40,572	23,596	64,168	36,083
Accessible and improved healthcare	136,738	22,799	159,537	140,566
Educational and learning opportunities	13,645	2,276	15,921	12,057
	190,955	48,671	239,626	188,706
2020 Total Expenditure	190,955	55,317	246,272	195,261

* this work was carried out during the year by Cyan India, which has not been consolidated into the figures per Note 2(f).

4 Expenditure (continued)

Analysis of governance and support costs

	Seconded Staff Costs	Office Costs	Total 2021	Total 2020
	£	£	£	£
Expenditure on raising funds:	6,855	-	6,855	6,646
Charitable activities				
Transformed and empowered communities	7,560	21,812	29,372	23,596
Accessible and improved healthcare	18,617	11,689	30,306	22,799
Educational and learning opportunities	1,951	1,226	3,177	2,276
	28,128	34,727	62,855	48,671
Total Expenditure	34,983	34,727	69,710	55,317

Governance costs are included within office costs and are made up as follows:

	2021	2020
	£	£
Independent examiner's fees	4,653	3,940
Support costs	1,095	-
	5,748	3,940

5 Net movement in funds

Net movement in funds for the year is stated after charging the following:

	2021	2020
	£	£
Independent examiner's fees	4,653	3,940
Exchange differences	800	1,799

6 Grant Expenditure

	Transformation	Health*	Restoration	Education	Total 2021
	£	£	£	£	£
BMS World Mission, UK	-	3,011	-	-	3,011
IAM, Afghanistan	-	103,774	-	-	103,774
ACT, Tunisia	8,504	-	-	-	8,504
Odadus, Kosovo	-	-	-	6,285	6,285
Guinebor II Hopsital, Chad	-	22,469	-	-	22,469
Guinea	4,105	-	-	-	4,105
Kasese Baptist Convention, Uganda	11,863	-	-	-	11,863
Gulu Agri Business, Uganda	16,046	-	-	-	16,046
Gulu Church Development	1,221	-	-	-	1,221
Gulu Globe Trotters	-	-	-	7,258	7,258
ECTP Gulu, Uganda	5,935	-	-	-	5,935
CPP Gulu, Uganda	4,811	-	-	-	4,811
Total	52,485	129,254	-	13,543	195,282

* Of the sum of £129,254 for healthcare, £14,037 was expenditure of a DfID grant for maternal healthcare in Afghanistan (2020 £55,017)

All grants were paid to institutions not individuals.

	Transformation	Health*	Restoration	Education	Total 2020
	£	£	£	£	£
BMS World Mission, UK	-	-	-	-	-
IAM, Afghanistan	-	125,894	-	-	125,894
ACT, Tunisia	-	10,844	-	10,844	21,688
Odadus, Kosovo	-	-	-	2,801	2,801
Kasese Baptist Convention, Uganda	10,920	-	-	-	10,920
Gulu Agri Business, Uganda	16,033	-	-	-	16,033
Gulu Church Development	2,500	-	-	-	2,500
ECTP Gulu, Uganda	6,057	-	-	-	6,057
CPP Gulu, Uganda	5,062	-	-	-	5,062
Total	40,572	136,738	-	13,645	190,955

7 Investments

	2021	2020
	£	£
Cyan International (India)	1,617	1,617
Reed Consulting Bangladesh	-	5
	1,617	1,622

Cyan International (India) is incorporated in India. The company owns 100% of its share capital. Cyan International (India) has run one project in the last year. Accordingly, group accounts are not prepared on the basis that changes arising would not be material.

Reed Consulting Bangladesh is incorporated in Bangladesh. The company owns 100% of its share capital. The company is in liquidation so the investment has been written off.

8 Debtors

	2021	2020
	£	£
Trade debtors	-	4,499
Other debtors	-	39,502
Prepayments and accrued income	-	44,517
	-	88,518

All amounts fall due for payment within a year. Trade Debtors income includes income receivable from BMS World Mission of £Nil (2020: £Nil).

9 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	9,774	9,774
Other creditors	36,128	64,496
Accruals and Deferred Income	33,755	15,585
	79,657	89,855

10 Statement of funds

	Balance at 01.01.21	Income	Expenditure	Balance at 31.12.21
	£	£	£	£
Restricted funds:				
Afghanistan BMS	9,270	77,692	(95,758)	(8,796)
Afghanistan DfID	-	11,026	(11,026)	-
Chad	4,433	22,469	(22,469)	4,433
Guinea	-	4,134	(4,105)	29
Kosovo	9	6,302	(6,285)	26
India	175	-	-	175
Tunisia	26	8,512	(8,504)	34
Uganda	13,291	68,278	(64,199)	17,370
	27,204	198,413	(212,346)	13,271
Unrestricted funds	122,118	47,428	(52,646)	116,900
Total funds	149,322	245,841	(264,992)	130,171

	Balance at 01.01.20	Income	Expenditure	Balance at 31.12.20
	£	£	£	£
Restricted funds:				
Afghanistan BMS	201	79,946	(70,877)	9,270
Afghanistan DfID	-	55,017	(55,017)	-
Chad	4,433	-	-	4,433
Kosovo	-	2,810	(2,801)	9
India	175	-	-	175
Tunisia	26	21,687	(21,687)	26
Uganda	7,853	62,841	(57,403)	13,291
	12,688	222,301	(207,785)	27,204
Unrestricted funds	118,209	42,396	(38,487)	122,118
Total funds	130,897	264,697	(246,272)	149,322

10 Statement of funds (continued)

The Afghanistan BMS restricted fund relates to water, sanitation and health projects.
The Afghanistan DfID restricted fund relates to a maternal health project.
The Chad restricted fund relates to a maternal health project.
The Kosovo restricted fund relates to education work.
The India restricted fund relates to gender-based violence work.
The Tunisia restricted fund relates to health work.
The Uganda restricted fund relates to rural health work and an agricultural development project.

11 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Investments	1,617	-	1,617
Net current assets	115,283	13,271	128,554
Total Net Assets	116,900	13,271	130,171

	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Investments	1,622	-	1,622
Net current assets	120,496	27,204	147,700
Total Net Assets	122,118	27,204	149,322

12 Employees

The company does not employ any staff in the UK; six part-time staff were seconded from an international non-governmental organisation and their time paid for at cost. Cyan's branch in Uganda employs 2 nationals (2020 2). The staff wages cost for the financial year was £1,967 (2020 £1,729)

13 Trustees Emoluments

The trustees all give their time and expertise without any form of remuneration or other benefit in cash or kind (2020– £nil). A total of £Nil (2020- £Nil) was reimbursed to trustees in respect of Board meetings.

14 Related Parties

During the year there were no related party transactions.

CYAN INTERNATIONAL

England & Wales - Charity number 1129603

Accounts



ANNUAL REPORT

AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

CYAN INTERNATIONAL

Annual report & financial statements

Year ended 31 December 2020

Cyan International

Company number: 6843768

Registered charity number: 1129603 (England and Wales)

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1 Reference and administrative details

Directors and trustees

The directors of the charitable company are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

Brian Mitchell (Chair)
Alex Vickers
Brian Woolnough (resigned 11 December 2020)
Andrew Johnson (Appointed 1 January 2020)
David Cooper (Appointed 1 October 2020)
Annet Ttendo Miller (Appointed 2 December 2020)

Senior management

Chief Executive – Kang-San Tan
Company Secretary – Caroline Trimble (Appointed 18 June 2020)
Company Secretary – Valerie Stevens (Resigned 18 June 2020)
Programmes Consultant – Arthur Brown
Programmes Consultant – Steve Sanderson
Head of Operations – Aminta Coates
Head of Finance – Caroline Trimble

Independent Examiner

BDO LLP, 55 Baker Street, London, W1U 7EU

Bankers

Barclays Bank PLC, 125 Broadway, Didcot OX11 8AW

Solicitors

Anthony Collins LLP, 134 Edmund Street, Birmingham B3 2ES

Secretary and registered office

Caroline Trimble, Cyan International, 129 Broadway, Didcot, Oxfordshire OX11 8XD
Email: mail@cyanint.org
Website: www.cyaninternational.org

Company number

6843768

Registered charity number

1129603 (England and Wales)

2 Trustees' report

2.1 Organisational objectives

2.1.1 Vision, mission and values

Many around the world live in abject poverty, with meagre health facilities, poor access to education, little opportunity to improve their lives, and hemmed in by unjust systems and an imbalance of power. Cyan International wants to ensure that the next generation will be different. We are part of a global network of partners that strives to deliver long-term solutions to poverty.

Our **vision** is to see the lives of poor and disadvantaged communities transformed from poverty to opportunity, from inequality to justice, and from despair to hope.

The **mission** of Cyan International is to secure sustainable improvements in the lives of poor and disadvantaged people, particularly those affected by conflict and insecurity. We build on local skills and knowledge with the aims of:

- Improving poor people's access to essential services
- Securing basic human rights and justice
- Improving economic opportunities

The following **values** guide our work:

- Equal partnership – we draw upon the skills, knowledge and experience of poor and disadvantaged communities to learn from each other and work together as true partners.
- Compassion with integrity – we respond with care and concern, whilst encouraging honesty, transparency and accountability in all we do.
- Mutual respect for people – we treat all members of the communities with which we work with equality and dignity.
- Dignity – we believe in the inherent dignity of each human life, and the need to enhance dignity where it has been threatened.
- Empowerment – we believe in the potential of poor and disadvantaged communities to address their own problems with appropriate solutions.

2.1.2 Objectives and activities

Our charitable **objects** are:

- The prevention or relief of poverty, *leading to transformed and empowered communities*
- The advancement of health and saving lives, *a result of accessible and improved healthcare*
- The advancement of education, *generating educational and learning opportunities*
- The relief of suffering and distress, *bringing about the restoration of hope and dignity*

2.2 Achievements and performance

During 2020, Cyan International continued its work aligned with its charitable objectives and organisational performance framework goals. The year has however been dominated by the prevalence of COVID-19, creating a global public health crisis due to the virus's rapid contagiousness and consequent loss of human life. The pandemic has challenged even the world's strongest economies, has threatened living conditions at every level of society, has reduced employment and educational opportunities and has precipitated psychological, emotional, and mental health problems in populations across the world as well as threatening to undo development gains, in some cases by decades.

Unsurprisingly, those countries designated as having developing world status are at the most vulnerable in terms of the way of life of the general population and in prospects for recovery. COVID-19 is proving hard to control given its constant mutations and roll out of the vaccines is anything but equitable with rich nations mopping up the greatest portion of available doses by far. A coordinated worldwide plan to tackle the virus is still lacking and as always it will be poorer nations which suffer the most.

Against this backdrop, Cyan International's programmes and projects, like those of other organisations working alongside the world's poor, have been negatively impacted at every level. Cyan International undertook specific actions to mitigate the impact of the pandemic and ensure wherever possible the continued running of programmes and projects most relevant to the served population's needs. For the most part however, normal project activities were suspended for long periods of time until safety for both staff and beneficiaries could be guaranteed following in-country health protocols and measures. In other cases, project activities have had to be adapted or reduced.

These were the main actions taken by Cyan partners in the countries of work:

1. Coordinated approach to in-country projects' suspension due to COVID-19, with the focus on protecting both staff and beneficiaries in the geographical regions of work, following governmental public guidelines, protocols, and measures.
2. In-country and overseas fundraising efforts to support local responses focus on COVID-19 pandemic to stop the virus spread and avoid deaths while securing opportunities for beneficiaries to provide for family subsistence and basic living conditions.
3. Implementation of COVID-19 emergency response plans with the purpose of minimising transmission and deaths following in-country protocols and measures. This was carried out in close partnership and coordination with the in-country local authorities, civil society organisations and the range of partner organisations working in the same or different areas of influence.
4. Based on health risk assessments, the evacuation of seconded volunteers to the UK. This measure started to take place in the middle of March 2020 due to inadequate health care services in-country for expatriates and their families, the closure of trading routes necessary for the supply of food, medicine, and fuel, among other services. Some seconded staff remained in the countries of work based on low COVID risk at the time. Those who were evacuated continued running virtual offices from the UK and moved back to the region of work when the pandemic permitted.
5. The continuation, financing and implementation of complementary small projects focused on water, sanitation, health, training, food production, mental health and safeguarding issues which were run alongside COVID-19 emergency response projects.
6. The opportunity taken by Cyan International Board of Directors and Cyan leadership to go through the organisational vision, mission objectives and work focus review using its 5-year strategic planning review period. This process is ongoing at this stage.

Below are some of the specific and limited gains achieved during this challenging year in some of the in-country offices.

1. ***Catalysing work in fragile states and other complex environments through the training and secondment of personnel to Cyan in-country partners.*** A total of 33 staff reflecting Cyan International's partners'

organisational needs continued seconded to Cyan partner in the following countries: 11 in Afghanistan (with International Assistance Mission, IAM); 6 in Uganda (with Justice, Livelihoods-Development and Health, JLH); 7 in the Democratic People's Republic of Korea (with Pyongyang University of Science and Technology, PUST); 4 in Tunisia (with the Association of Cooperation and Transformation, ACT); and 2 in Kosovo (with Osadus). From this group, 3 new staff were recruited to start with IAM in Afghanistan in April 2020, including the new Finance Director, a position which until now has been filled by an acting staff member.

2. **Working with Cyan partners for delivering long-term solutions to poverty** (Objective 2); **Addressing distress, injustice, and vulnerability by ensuring effective and appropriate community interventions** (Objective 3); and **Developing strong organisational processes** (Objective 4), can be better understood through examples of the implemented processes at the individual, group and community level undertaken by Cyan partners.

2.2.1 Transformed and empowered communities

The transformation and empowering of communities are Cyan International's main end goals. For this process to materialise, it requires the direct involvement and participation of both public and private sector as well as an amalgam of sustained partnerships at every level of work. Partnerships must be able to demonstrate good governance, accountable and transparent processes, the implementation of policies and laws focused on human development and a focus on developmental in-country plans. This coupled with sustained local governmental involvement as well as that of beneficiaries – in the form of individuals, groups and communities – which usually are at the heart of those developmental plans.

However, because Cyan partners operate in some of the most marginalised and socially excluded places which are categorised as 'fragile and complex environments', the fulfilment of such processes can be challenging. There is generally unengaged governance at the local level, mirroring that of the country, poor levels of security, low-income economies, a low human development growth, social development, and educational levels, especially among the female population, both women and girls, as well as youth. These groups are some of Cyan partners' target groups. Despite these circumstances, Cyan partners continue harvesting small scale gains at the local level, which are perceived as important and significant for the populations involved, gains which are constantly hindered by the very limited resources available to them when compared to the served populations' existing needs and by the yearly natural and man-made disasters. COVID-19 being one of them, especially in this reporting financial year.

In Uganda with partner Justice, Livelihood and Health (JLH)

Despite the COVID-19 crisis in Uganda, JLH teams continued with the support and the implementation of agricultural activities boosting in this way seed distribution in Gulu region. As a result of the pandemic, 50% of the agriculture produce was destined towards vulnerable beneficiary families struggling to meet their basic needs and the remaining 50% was kept in the producer families. In the region of Kasese, vulnerable families were supported with food parcels because of flooding, illness due to COVID and the inability to produce food. Such activities were coupled with training regarding COVID-19 virus transmission and following up of practical measures such as handwashing in the promoted stations and the use of face masks.

Fundraising opportunities to equip the main local facility in Gulu with oxygen machines and ventilators for most vulnerable COVID patients were also part of these efforts as well as the promotion and implementation of environmental projects through tree planting, solar panel installations and improved charcoal briquette scheme, manufactured from vegetable waste, especially in Kasese.

2.2.2 Accessible and improved healthcare

The advancement and promotion of health education and healthcare service accessibility continued being a priority among the served populations and Cyan International partners. This is focussed on primary healthcare among the most vulnerable groups (women, especially pregnant women, girls, and children), health service first level accessibility and the implementation of complementary projects to improve the family quality of life, the promotion and accessibility to clean water, and human waste management through the construction of latrines as well as food production. However, most project activities were suspended for long periods of time in 2020 due to COVID and a change of strategy to specifically focus on the pandemic itself was adopted. This was designed to minimise the virus contagiousness and preserve human life.

In Afghanistan

Cyan International and partner International Assistance Mission (IAM) submitted a COVID-19 response proposal to the Foreign Commonwealth and Development Office (FCDO) - former DfID - and UK Aid Direct in May 2020, to compete for £45,000 to respond to the crisis in Afghanistan for a six-month project implementation. Funding was successfully awarded to promote the importance of basic hygiene in reducing COVID-19 transmission through the accessibility of key health messages to families with psychosocial disability and the installation of billboards in public places. Also, the administration of 200 hygiene toolkits to vulnerable community members and PPE kits for 88 health staff working with COVID-19 patients, including eight frontline mental health support staff and 80 community health staff. Existing mobile phone counselling services were planned to be extended to 750 vulnerable community members in the providences of Lal and Herat. Psychosocial first aid and wellbeing training was delivered to 200 health staff in the targeted communities. All activities were carried out in close partnership with the Afghan Ministry of Health. 42,078 individuals so far have been served with this COVID-19 Rapid Response & Mental Health project from the 71,704 people of the project's overall goal.

Also, in Afghanistan,

During the third and final year of the Maternal Health project implementation financed by the FCDO/UK Aid Direct, an extension of six months was granted due to COVID-19 crisis. Nevertheless, the project's targets and goals were minimally affected and remain on track. This has been helped by the overachievement of the project's targets and goals in previous quarters. In this regard, the project activities were successfully resumed in the last quarter of 2020 and a total of 790 individuals (both women and men) were trained on women/girls' issues and new-born life-saving skills around some of the 18 health programmatic topics. A total of 2,973 fully trained individuals in health issues is the project's three-year final goal.

Based on FCDO's feedbacks, the project implementation goals and targets are strong in most areas and an **A+** ranking has been awarded for the project performance. This has been attributed to the project's technical appropriateness at the field level, cultural sensitivities in reaching the target populations, adaptation of the project over time and the overachievement of most targets and goals. Both Cyan International and partner IAM in Afghanistan staff were congratulated for this achievement during the second year of the project implementation during this financial year.

Staff were greatly encouraged by such results based on the good working relationship with the donor, comprehensive standards of good practice, and most of all, the benefits that this project brings to the served populations, based on evidence.

2.2.3 Educational and learning opportunities.

In Uganda with partner Justice, Livelihood and Health (JLH)

The joint reading project led by Read for Life has continued using radio to teach daily literacy and numeracy lessons to school children through lockdowns due to COVID-19. These educational activities have been complemented with reading stories to aid language skills and comprehension. Also, these lessons have also been translated into Swahili to help children whose mother tongue is Swahili. Both teachers and parents have expressed their thanks to project leaders for their contribution towards formal education of their families and communities even in the midst of the pandemic.

2.2.4 Organisational capacity

The instilling of organisational capacity in Cyan partners is viewed by Cyan International leadership as a key aspect not just associated to the appropriateness, sustainability and transparency of processes undertaken at the in-country level but also as a key aspect that contributes to local human development growth and organisational development. In this sense, the secondment of volunteers to Cyan partners has contributed to this organisational capacity based on organisational needs, the provision of small grants to implement specific projects or initiatives, the strengthening or instilling of new skills and the promotion of best practice. The example below shows how the strengthening of organisational capacity in one of Cyan International partners took place.

In Uganda through the branch Justice, Livelihood and Health (JLH)

During 2020 our branch Justice, Livelihood and Health (JLH) followed the registration process to become a Ugandan NGO and Cyan International leadership both at the field and central office levels have been advising and accompanying JLH staff in the registration process which has included: office land tenure issues, board of trustee roles, safeguarding policies and other legal aspects regarding the establishment of an NGO as well as those aspects of an organisational and administrative nature.

Cyan International UK Central Office

Since the middle of 2020 Cyan Board of Directors and Cyan International leadership have undertaken discussions and meetings to address Cyan's strategic planning and future. These have been focused on Cyan's vision, mission and objectives, current work, methodology used to work with overseas partners, Charity Commission guidelines and organisational capacity, among others.

Face-to-face meetings, telephone conversations and contributions to draft documents focusing on exploring Cyan International's possible and future expanded roles and its close relationship with partner organisations have been central to this discussion as well as the organisation's financial independence. Also, both Cyan staff and Board of Directors individual and combined meetings have taken place to clarify how these aspects can practically play out in the current world crisis. This process is ongoing at this stage.

2.3 Structure, governance and management

2.3.1 Organisation

Cyan International is governed by a Memorandum and Articles of Association, amended on 25 March 2014, and is constituted as a company limited by guarantee. The Board of Trustees, which normally meets four times a year, is responsible for strategic decisions, drawing on advice from the chief executive and senior management. Day-to-day operational decisions are taken by the Chief Executive and senior management. Unless the Board decides otherwise, the minimum number of Trustees is 5 and there is no maximum. Currently the Board aims to have 6 members. The charity, BMS World Mission, is entitled to appoint, and remove, up to 50 per cent of the trustees, whilst the remainder are appointed by the Board. Board-appointed trustees can serve up to three years and are eligible for reappointment at the end of each term. As far as is practicable, the Board will ensure that it maintains an appropriate skill mix and balance. The procedures for the appointment, induction and training of trustees are set out in the Cyan International Board Manual. An induction session is held for new trustees, normally prior to their first Board meeting, and a programme of any general or specialist training will be agreed between individual trustees, the Chair of the Board and the Chief Executive.

2.3.2 Related Organisations

Cyan International has an ongoing relationship with BMS World Mission and cooperation between the two charities, including the secondment of BMS staff to Cyan, is governed by a Memorandum of Understanding.

Cyan International established a wholly-owned subsidiary company in India, known as Cyan International (India). This was registered in August 2010, for charitable purposes, under section 25 of the India Companies Act 1955, with an initial share equity of Rps 100,000 from Cyan International. Cyan International (India) will assist Cyan International in delivering solutions to poverty in India and the surrounding countries.

The in-country branch office, known under the trading name of Justice Livelihoods and Health (JLH) began the registration process to become a Ugandan NGO, independent of Cyan International. The completion of this process has been delayed due to the Covid 19 pandemic in Uganda.

In June 2017 the decision was taken to close Reed Consulting Bangladesh Ltd (RCB), a company of which Cyan is the majority shareholder. The business is in the process of being wound down, a liquidator being appointed on 25 March 2019.

2.3.3 Internal controls and risk management

The Board of Trustees has overall responsibility for financial planning, use of resources and the system of internal controls. There is an agreed set of financial procedures and clear delegation of financial responsibilities from the Board through to staff. An annual budget is approved by the Board and regularly monitored by staff.

Trustees consider risk as part of their routine governance. The risk register is reviewed annually in its entirety. Furthermore, two significant codes of conduct are adopted to ensure Cyan aligns with best practice in relation to effective governance and operations – NCVO's Good Governance: A Code for the Voluntary and Community sector and the International Red Cross (IRC) Code of Conduct for NGOs in Disaster Relief.

The trustees recognise that areas of significant risk concern the transfer of grants to other countries, the possibility of misuse, fraud or money-laundering, or grants for humanitarian purposes being held up due to sanctions. Cyan's Anti-Bribery policy takes into account the UK Bribery Act 2010 to ensure that we have effective controls in place to mitigate the risk of bribery in all its operations. Other mitigation actions include using known and trusted partners and a system of money-laundering checks. There have been no reports of misuse of funds identified during the year.

Trustees are aware of the importance of ensuring the safeguarding of all beneficiaries and maintaining integrity in all of Cyan's operations. As such, all Cyan grantees are required to adhere to our Vulnerable Beneficiaries Policy, which includes a safeguarding policy for children and vulnerable adults. Cyan is committed to following DFID's standards on safeguarding.

Finally, trustees are specifically aware of high risk to personnel safety in countries where Cyan works. During the year, deteriorating security affected placement locations for our personnel in both Afghanistan and the Democratic Peoples Republic of Korea (DPRK). In response to this, we have regularly review our crisis management and critical incident response plans. The crisis response procedure is well rehearsed and supported by phone 24 hours a day.

The Covid-19 pandemic introduces significant uncertainty in connection with core income.

Cyan is agile in its response to the pandemic in the UK and in the countries where it works. There is a significant financial risk but reasonable confidence that this can be managed within the charity reserve, whilst continuing to actively support partners overseas in their work and their response to the pandemic.

The pandemic introduces extra stresses and demands on overseas personnel and UK staff. Cyan is actively promoting access to counselling, and has introduced extra contact, flexibility, resources and activities to engender well-being.

2.3.4 Public benefit statement

Cyan International meets the definition of a public benefit entity under FRS102. The trustees have paid due attention to the Charity Commission's guidance on public benefit and believe that Cyan International complies with the requirements.

2.3.5 Fundraising statement

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. Although we do not undertake widespread fundraising from the general public, the legislation defines fund raising as "soliciting or otherwise procuring money or other property for charitable purposes." Such amounts receivable are presented in our accounts as "Donations and Legacies" and includes legacies and grants.

In relation to the above we confirm that all solicitations are managed internally, without involvement of commercial participators or professional fund-raisers, or third parties. The day-to-day management of all income generation is delegated to the executive team, who are accountable to the trustees.

The charity is not bound by any undertaking to be bound by any regulatory scheme.

We have received no complaints in relation to fundraising activities. Our terms of employment require staff to behave reasonably at all times; as we do not approach individuals for funds, we do not have to particularise this to fundraising activities nor do we consider it necessary to design specific procedures to monitor such activities.

2.3.6 Charity Governance Code

The Trustees have reviewed their performance against the Charity Governance Code and are pleased to report that overall the governance is assessed to be adequate to strong. Improvements have been identified, specifically in the areas of diversity, and delegation and control.

2.4 Financial review

2.4.1 Income and expenditure

The income during 2020 was £265k (2019: £192k). The principal funding source was BMS World Mission. Total expenditure during 2020 was £246k (2019: £195k), of which £240k (2019 £189k) related to charitable activities.

2.4.2 Reserves

The Board has agreed a policy of normally holding between six and twelve months of budgeted expenditure as free reserves, to provide flexibility and resilience to cover any short-term funding crisis or a medium-term recession. At 31 December 2020, the free reserves of £122k (2019: £118k) represented approximately 50% or six months' worth of the budgeted expenditure for 2020.

At the end of the 2020 financial year, £27K (2019: £13k) was held as restricted funds. These are due to be spent in 2020.

Total reserves at 31 December 2020 were £149k (2019 £131K)

2.5 Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including 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;
- make judgements and accounting estimates that are reasonable and prudent;
- 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 are sufficient to show and explain the charitable company's transactions and 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.

Financial Statements are published on the charitable company's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charitable company's website is the responsibility of the trustees. The trustees' responsibility also extends to the ongoing integrity of the financial statements contained herein.

In preparing the trustees' report advantage has been taken of the small company's exemption.

On behalf of the Board of Trustees

Chair



Brian Mitchell

Date: 26 July 2021

Independent Examiner's Report to members of CYAN INTERNATIONAL

I report to the charity's Trustees on the accounts of the company for the year ended 31 December 2020.

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 31 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity's trustees as a body, for my work, for this report, or for the statement I have made.

Responsibilities and basis for 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').

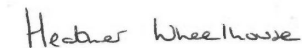
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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

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.



.....
Heather Wheelhouse ICAEW

BDO LLP

55 Baker Street

London

W1U 7EU

Date: 29 July 2021

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020			2019			
	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Unrestricted Funds £	Restricted Funds £	Total 2019 £
Income from:							
Donations and Grants	3	42,395	222,302	264,695	45,115	147,237	192,352
Investment income		-	-	-	-	-	100
Total income		42,395	222,302	264,695	45,115	147,237	192,452
Expenditure on:							
Raising funds		6,646	-	6,646	6,555	-	6,555
Charitable activities							
Transformed and empowered communities		6,765	57,403	64,168	16,986	19,097	36,083
Accessible and improved healthcare		22,800	136,738	159,538	24,583	115,983	140,566
Restoration of hope and dignity		-	-	-	-	-	-
Educational and learning opportunities		2,276	13,645	15,921	2,109	9,948	12,057
		31,841	207,787	239,628	43,678	145,028	188,706
Total expenditure	4	38,487	207,787	246,274	50,233	145,028	195,261
Net income / (expenditure) before transfers		3,907	14,515	18,423	(5,118)	2,209	(2,909)
Net movement in funds	5	3,907	14,515	18,423	(5,118)	2,209	(2,909)
Reconciliation of funds:							
Total funds brought forward		118,209	12,688	130,897	123,327	10,479	133,806
Total funds carried forward		122,117	27,203	149,320	118,209	12,688	130,897

All operations are continuing.

All recognised gains and losses are included in the Statement of Financial Activities

The notes on pages 15 to 22 also form part of these financial statements

BALANCE SHEET AS AT 31 DECEMBER 2020
COMPANY NUMBER 6843768

	<i>Notes</i>	2020 £	2019 £
Fixed assets			
Investments	7	1,622	1,622
Total fixed assets		1,622	1,622
Current assets			
Debtors:			
Due within one year	8	88,516	22,197
Short term deposits		67,620	67,620
Cash at bank and in hand		81,417	93,256
Total current assets		237,553	183,073
Liabilities			
Creditors: amounts falling due within one year	9	(89,855)	(53,798)
Net current assets		147,698	129,275
Total net assets		149,320	130,897
The funds of the charity	10		
Restricted income funds		27,202	12,688
Unrestricted funds			
General funds (free reserves)		122,118	118,209
Total charity funds		149,320	130,897

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

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements on pages 13 to 22 were approved by the Trustees on 26 July 2021 and signed on their behalf by:

Brian Mitchell
Chair



Caroline Trimble
Company Secretary



The notes on pages 15 to 22 also form part of these financial statements.

1 Legal status of Cyan International

Cyan International is a company limited by guarantee and is a registered charity in England and Wales. Each member's liability is limited, upon winding up, to an amount not exceeding one pound.

2 Accounting policies

a Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are presented in £ sterling and are rounded to the nearest £1.

The following principal accounting policies have been applied:

(a) Fund accounting

The company maintains two types of funds. General unrestricted funds are funds available for use at the discretion of the board of directors in furtherance of the general charitable objectives. Restricted funds are funds subject to specific conditions imposed by donors.

(b) Income

All income is recognised in the Statement of Financial Activities when the company is legally entitled to the income, receipt is probable and the amount can be measured reliably. Income from grants is recognised in the Statement of Financial Activities as soon as it is receivable unless donor conditions related to performance and specific deliverables apply. These grants are accounted for as the charity earns the right to consideration through performance.

(c) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Charitable activities include expenditure associated with the operation of the charity and the provision of its services. Costs of raising funds are those costs incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of Cyan's charitable activities.

(d) Support costs have been allocated to activity cost categories on a basis consistent with the use of resources. Costs have been apportioned on staff numbers, time used for the activity or a proportion of the direct costs involved.

(e) Grants

Grants are made to partners and other parties. A liability is recognised when a commitment has been communicated to the recipient.

(f) Investments

The investment in the subsidiaries Cyan (India) and Reed Consulting Bangladesh are carried on the company's balance sheet at cost less impairment losses.

(g) Basis of consolidation

The accounts of Cyan (India) and Reed Consulting Bangladesh have not been incorporated into these accounts on the grounds that Cyan International is a Small Group and the combined income is less than £1m. This report therefore provides information about the stand alone charity only.

(h) Foreign currencies

Transactions in foreign currencies are translated into sterling at the rate ruling at the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange ruling at the Balance Sheet date. Any gain or loss on exchange is taken to the Statement of Financial Activities at that time.

(i) Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees believe that whilst there is uncertainty, this does not pose a material uncertainty on the charity's ability to continue as a going concern. The trustees therefore believe that it is appropriate to prepare the accounts on a going concern basis.

In May 2021, the charity had approximately £155,000 of cash available. The trustees have prepared a stress test and this confirms that should no further income be received, the charity is able to meet liabilities as they fall due for at least another 12 months from the date of approval of the financial statements.

(j) Judgements and estimates made by management

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Key areas are mentioned below:

1. The grant funding from DfID and other Governmental Agencies are sufficient to implement the programmes for which grants have been received.

2. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(k) Financial instruments

Financial assets and financial liabilities are recognised when Cyan becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs). Cyan only has financial assets and financial 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. Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Creditors and provisions are recognised where Cyan has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

3 Donations and Grants

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Grants received:				
UK Government DfID	2,884	55,017	57,901	48,823
International non-governmental	39,511	167,285	206,796	143,529
	42,395	222,302	264,697	192,352
	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Grants received:				
UK Government DfID	6,153	42,670	48,823	34,616
International non-governmental	38,962	104,567	143,529	119,254
Donations received:	-	-	-	2,930
	45,115	147,237	192,352	156,800

4 Expenditure

	Grants	Governance and Support Costs	Total 2020	Total 2019
	£	£	£	£
Expenditure on raising funds:	-	6,646	6,646	6,555
Charitable activities				
Transformed and empowered	40,572	23,596	64,168	36,083
Accessible and improved healthcare	136,738	22,800	159,538	140,566
Restoration of hope and dignity*	-	-	-	-
Educational and learning opportunities	13,645	2,276	15,921	12,057
	190,956	48,672	239,628	188,706
2020 Total Expenditure	190,956	55,318	246,274	195,261

	Grants	Governance and Support Costs	Total 2019	Total 2018
	£	£	£	£
Expenditure on raising funds:	-	6,555	6,555	5,533
Charitable activities				
Transformed and empowered	19,097	16,986	36,083	38,554
Accessible and improved healthcare	115,983	24,583	140,566	90,615
Restoration of hope and dignity*	-	-	-	17,254
Educational and learning opportunities	9,948	2,109	12,057	
	145,028	43,678	188,706	146,423
2019 Total Expenditure	145,028	50,233	195,261	151,956

* this work was carried out during the year by Cyan India, which has not been consolidated into the figures per Note 2(f).

Analysis of governance and support costs

	Seconded Staff Costs	Office Costs	Total 2020	Total 2019
	£	£	£	£
Expenditure on raising funds:	6,646	-	6,646	6,555
Charitable activities				
Transformed and empowered	5,255	18,342	23,597	16,986
Accessible and improved healthcare	17,709	5,091	22,800	24,583
Educational and learning	1,767	508	2,275	2,109
	24,731	23,941	48,672	43,678
Total Expenditure	31,377	23,941	55,318	50,233

Governance costs are included within office costs and are made up as follows:

	2020	2019
	£	£
Independent examiner's fees	3,940	3,849
BMS recharges	-	375
Support costs	-	-
	3,940	4,224

5 Net movement in funds

Net movement in funds for the year is stated after charging the following:

	2020	2019
	£	£
Independent examiner's fees	3,940	3,600
Exchange differences	1,799	(149)

6 Grant Expenditure

	Transformation	Health*	Restoration	Education	Total 2020
	£	£	£	£	£
BMS World Mission, UK	-	-	-	-	0
IAM, Afghanistan	-	125,894	-	-	125,894
ACT, Tunisia	-	10,844	-	10,844	21,687
Odadus, Kosovo	-	-	-	2,801	2,801
Kasese Baptist Convention, Uganda	10,920	-	-	-	10,920
Gulu Agri Business, Uganda	16,033	-	-	-	16,033
Gulu Church Development	2,500	-	-	-	2,500
ECTP Gulu, Uganda	6,057	-	-	-	6,057
CPP Gulu, Uganda	5,062	-	-	-	5,062
Total	40,572	136,738	-	13,645	190,956

* Of the sum of £136,738 for healthcare, £55,017 was expenditure of a DfID grant for maternal healthcare in All grants were paid to institutions not individuals.

	Transformation	Health*	Restoration	Education	Total 2019
	£	£	£	£	£
BMS World Mission, UK	-	7,274	-	-	7,274
IAM, Afghanistan	-	98,761	-	-	98,761
ACT, Tunisia	-	9,948	-	9,948	19,896
Kasese Baptist Convention, Uganda	1,521	-	-	-	1,521
Gulu Agri Business, Uganda	12,280	-	-	-	12,280
ECTP Gulu, Uganda	1,985	-	-	-	1,985
CPP Gulu, Uganda	3,311	-	-	-	3,311
Total	19,097	115,983	-	9,948	145,028

7 Investments

	2020	2019
	£	£
Cyan International (India)	1,617	1,617
Reed Consulting Bangladesh	5	5
	1,622	1,622

Cyan International (India) is incorporated in India. The company owns 100% of its share capital. Cyan

Reed Consulting Bangladesh is incorporated in Bangladesh. The company owns 100% of its share capital.

8 Debtors

	2020	2019
	£	£
Trade debtors	4,499	4,499
Other debtors	39,500	4,750
Prepayments and accrued income	44,517	12,948
	88,516	22,197

All amounts fall due for payment within a year. Trade Debtors income includes income receivable from BMS World Mission of £4,499 (2019 £4,499).

9 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	9,774	12,254
Other creditors	64,496	23,415
Accruals and Deferred Income	15,585	18,129
	89,855	53,798

10 Statement of funds

	Balance at 01.01.20	Income	Expenditure	Balance at 31.12.20
	£	£	£	£
Restricted funds:				
Afghanistan BMS	201	79,946	(70,877)	9,270
Afghanistan DfID	-	55,017	(55,017)	-
Chad	4,433	-	-	4,433
Kosovo	-	2,810	(2,801)	9
India	175	-	-	175
Tunisia	26	21,687	(21,687)	26
Uganda	7,853	62,841	(57,403)	13,290
	12,688	222,301	(207,786)	27,202

Unrestricted funds	118,209	42,396	(38,487)	122,118
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Total funds	130,897	264,697	(246,273)	149,320
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	Balance at 01.01.19	Income	Expenditure	Balance at 31.12.19
	£	£	£	£
Restricted funds:				
Afghanistan BMS	471	63,095	(63,365)	201
Afghanistan DfID	-	42,670	(42,670)	-
Chad	4,433	-	-	4,433
India	175	-	-	175
Tunisia	17	19,905	(19,896)	26
Uganda	5,383	21,567	(19,097)	7,853
	10,479	147,237	(145,028)	12,688

Unrestricted funds	123,327	45,115	(50,233)	118,209
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Total funds	133,806	192,352	(195,261)	130,897
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The Afghanistan BMS restricted fund relates to water, sanitation and health projects.

The Afghanistan DfID restricted fund relates to a maternal health project.

The Chad restricted fund relates to a maternal health project.

The Kosovo restricted fund relates to education work.

The India restricted fund relates to gender-based violence work.

The Tunisia restricted fund relates to health work.

The Uganda restricted fund relates to rural health work and an agricultural development project.

11 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Investments	1,622	-	1,622
Current assets	119,657	117,896	237,553
Current liabilities	(13,182)	(76,673)	(89,855)
Total Net Assets	108,097	41,223	149,320

	Unrestricted Funds £	Restricted Funds £	Total 2019 £
Investments	1,622	-	1,622
Current assets	170,385	12,688	183,073
Current liabilities	(53,798)	-	(53,798)
Total Net Assets	118,209	12,688	130,897

12 Employees

The company does not employ any staff in the UK; six part-time staff were seconded from an international non-governmental organisation and their time paid for at cost. Cyan's branch in Uganda employs 2 nationals (2019 2). The staff wages cost for the financial year was £1,729 (2019 £1,451)

13 Trustees Emoluments

The trustees all give their time and expertise without any form of remuneration or other benefit in cash or kind (2019– £nil).

A total of £Nil (2019- £Nil) was reimbursed to trustees in respect of Board meetings.

14 Related Party Transactions

During the year there were no related party transactions.

