

CYAN INTERNATIONAL

Annual report & financial statements

Year ended 31 December 2022

Cyan International

Company number: 06843768

Registered charity number: 1129603 (England and Wales)

Section		Page Reference
1	Reference and administrative details	2
2	Trustees' report	3 - 10
2.1	Organisational objectives	3
2.2	Achievements and performance	4
2.3	Structure, governance and management	8
2.4	Financial review	10
2.5	Statement of trustees' responsibilities	10 - 11
3	Auditor's report	12
4	Statement of financial activities	12
5	Balance sheet	14
6	Notes forming part of the financial statements	15 - 22

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	1,095
	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