THE HYGIENE BANK

England & Wales · Charity number 1181267

Details

Status	Registered
Legal form	CIO
Registered	2018-12-19
Register	View on the Charity Commission register

Contact

Address	D A C Beachcroft The Walbrook Building 25 Walbrook London EC4N 8AF
Phone	07593054190
Email	enquiries@thehygienebank.com
Website	www.thehygienebank.com

Activities

Objects: The objects of the CIO are: The relief of people living in the United Kingdom and such parts of the world as the trustees shall from time to time determine who are in conditions of financial need, hardship or distress, in particular but not exclusively by: (1) Providing or assisting other charities and organisations by the provision of toiletries and other essential hygiene products; (2) Making grants or donations of toiletry gifts, make-up and grooming products that will improve the conditions of life of such people; (3) Assisting in the establishment of projects throughout the world that will prevent or relieve financial need, hardship or distress by the provision of toiletries and other essential hygiene products; (4) Improving the lives and prospects of such people by challenging injustice through research, policy, collaboration and advocacy.

Activities: The Hygiene Bank accepts products that are donated by local communities and partner organisations redistributes them to those who need them.

Classification

- **How:** Other Charitable Activities
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Other Defined Groups

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Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£7,427,267	£7,200,159	£749,671	14
2024-03-31	£6,857,476	£6,763,885	£522,563	13
2023-03-31	£6,780,803	£6,803,970	£428,972	12
2022-03-31	£7,226,705	£7,058,434	£452,139	8
2020-12-31	£4,170,014	£3,967,006	£283,868	0

Trustees

Name	Role	Appointed
Dr James Daniel Dray	Chair	2023-07-25
Caroline Helen Parr		2021-03-17
ELAINE JACKSON		2018-10-16
Elizabeth Claire Hall		2018-08-14
Guy Davies		2023-03-27
Mark Phillips		2021-03-17
Morag Jane Punton		2022-07-01
Paul Robert Pashley		2021-03-17
Rahul Nath Moodgal		2020-09-23

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THE HYGIENE BANK

England & Wales - Charity number 1181267

Accounts

THE HYGIENE BANK

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

CHARITY NUMBER: 1181267
SC049895

Website	https://www.thehygienebank.com
News	https://thehygienebank.com/news/
Instagram	https://www.instagram.com/thehygienebank/
More info	https://linktr.ee/thehygienebank/

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Name:	The Hygiene Bank
Charity number:	1181267 SC049895
Trustees:	Guy Davies James Dray (Chair) Elizabeth Hall Elaine Jackson Rahul Moodgal Caroline Parr Paul Pashley Mark Phillips Morag Punton Lorraine Waters
Registered address:	c/o DAC Beachcroft LLP The Walbrook Building 25 Walbrook London EC4N 8AF
Bankers:	National Westminster Bank Plc
Independent Auditor:	HaysMac LLP 10 Queen Street Place London EC4R 1AG

I am delighted to introduce the Annual Report for The Hygiene Bank for 2024-25.

The launch of the second iteration of our groundbreaking research into the incidence and impact of hygiene poverty, *Hygiene Poverty in 2024*, was published in the Spring (and was detailed in our last annual report). It uncovered a stark truth; that 4.2 million adults in the UK are living with hygiene poverty, an increase of 1.1 million since our last report in 2022. Further research in March 2025 found that 5.3 million people in the last year have had to make a choice between buying a food product and a hygiene product.

For those millions of people and their families, the misery of not being able to keep clean is a daily reality. Even more worryingly, we now know even more about how hygiene poverty blocks opportunities and limits life chances. From trapping people in their homes, avoiding work, or even missing job interviews, the shame and stigma people living with hygiene poverty tell us their experience is causing misery today and diminishing opportunities for the future.

Perhaps of even greater concern, is emerging evidence that hygiene poverty is affecting the next generation. Our autumn campaign with our valued partner, smol, *Clean Up Child Hygiene Poverty* detailed how 80% of teachers have seen children arrive at school in dirty clothes, with unwashed hair, and unclean teeth. These children often face bullying, isolation, and a devastating drop in self-esteem. The impact is so severe that nearly 30% of teachers reported that they've seen children miss school because of hygiene-related issues.

This is not a situation The Hygiene Bank community is willing to tolerate.

Every day of the year, our hundreds of diligent, committed and determined volunteers are working in their local areas to collect, sort, and distribute the basics we all rely on in our day-to-day lives. Their quiet purpose and fierce commitment are truly humbling. From toothbrushes and tampons to detergent and deodorant, we distributed over 518 tons through our community partners; foodbanks, schools, refuges, shelters, family hubs and countless other small local charities and organisations who get those items directly to people who need them.

These incredible individuals are powered by the commitment and robust support of our valued partners; brands and corporates, trusts and foundations and generous individuals. A couple merit the Board's special thanks.

First, Boots, our founding partner, whose stalwart and creative support continues to couple The Hygiene Bank's mission with Jesse Boot's founding vision; that everyone should have access to soap and a sponge. Through our yellow drop-off boxes in their stores in communities throughout the country, to significant financial contributions, their team have worked tirelessly with ours to continue to make both those visions a reality.

Secondly, my colleague on the Board, Rahul Moodgal, whose generous sponsorship of our fundraising gala in November 2024 raised significant funds, enabling us to plan confidently for 2025/26 and beyond. And thirdly, the Julia Rausing Trust, whose generous additional grant enables us to focus dedicated resource on our wonderful volunteers, empowering them to go further for the charity.

As I move into the second year of my tenure as Chair, I and my colleagues on the Board of Trustees are steadfast in our resolve to guide and support this charity – particularly the executive team – in the delivery of our agreed strategy which focuses on increasing our impact in areas of highest deprivation in the UK, and our campaigning work to achieve systemic change. Our CEO, Ruth Brock, details this direction in her conclusion to this report.

My colleagues and I on the Board are lucky enough not to have to choose between soap and food, toothpaste and the electricity bill. Until that is the reality for the 4.2 million adults our report uncovered, we will work to ensure The Hygiene Bank is there to provide the basics they need today, and is campaigning to ensure that, one day, we will not be needed.

Dr James Dray
Chair

"The donations given today will make such a difference to the families we support. It will enable us to support parents that have been unable to supply their children with items most of us take for granted. A clean nappy for a baby or toddler, a toothbrush and paste to clean their teeth, a clean hairbrush and a nice bubble bath; it's not much to ask but for some of our families these things are last on their list as money is so tight and rent, bills etc take most of the money. When a parent can't afford simple items of need, it becomes a circle of anxiety and despair which children will pick up on.

This is why I would like to thank everyone who helps with the Hygiene Bank in any way. It enables us to support such families. Taking such items to the families, it truly makes people smile. It's as simple as that." Children's Social Services, Sevenoaks

Charitable Objects

The Objects of the charity are:

The relief of people living in the United Kingdom and such parts of the world as the Trustees shall from time to time determine who are in conditions of financial need, hardship or distress, in particular but not exclusively by:

1. Providing or assisting other charities and organisations in the provision of toiletries and other essential hygiene products;
2. Making grants or donations of toiletry gifts, make-up and grooming products that will improve the conditions of life of such people;
3. Assisting in the establishment of projects throughout the world that will prevent or relieve financial need, hardship or distress by the provision of toiletries and other essential hygiene products; and
4. Improving the lives and prospects of such people by challenging injustice through research, policy, collaboration and advocacy.

How THB works

Our core activity – the distribution of hygiene products to people who are living in hygiene poverty – is structured as follows:

i. Individuals and groups of volunteers work with the central team to set up a hygiene bank project in their local area

ii. With the support of a Partnership Manager (an employee of THB), they seek local community partners – charities, community groups, local authority services and schools – who serve people in poverty in the local area

iii. Using public donations obtained through our network of drop off points, and product donations from our brand partners, volunteers collect, sort and distribute basic essentials to the community partners, who get them to the people who need them

Our network of projects is supported by a small central team who provide the infrastructure THB needs to ensure the high-quality operation of projects. From corporate support, fundraising, communications, campaigning, compliance and financial support to volunteer engagement, product sourcing and distribution, the team works efficiently and effectively to enable our essential work in communities across the UK.

"These products make such a huge difference to the quality of our children/young people lives (and families). Our charity and school supports families living in some of the most deprived areas of our community. On top of the challenges associated with raising children with SEN, our families also have to contend with the cost of living crisis. The work of your charity is so crucial to the wellbeing of these families. Your volunteers are amazing - Julia is great and was so speedy with her response to my email and in delivering the products." Lois White, Ambitious About Autism

Operations: Projects and Volunteers

The Hygiene Bank completed another year of strong performance in our core activity. Below are some key metrics on our achievements over the past 12 months, to 31 March 2025 (comparison 2023/24)

Overall, we distributed more product to more community partners than ever before, providing over 518 tons of basic hygiene essentials to just over 1,500 schools, foodbanks, shelters, refuges family centres and other organisations, surpassing our 2023/24 metrics (363 tonnes to 1,400 partners).

"I am just amazed at the quality and quantity of products we receive every month from this amazing charity. We are always so incredibly grateful that you help us meet a need which is so in demand (especially all the nappies - thank you so much!!)." River Church Ipswich Foodbank

Metric	2023/24	2024/25
Active volunteers	537	563
Projects operating across the UK	173	170
Community partners receiving product	1,390	1486
kg of product distributed through community partners	363,000kg	518,000kg
Drop off points in operation	1,147	1,291
Drop off points in Boots stores	794	801 total / 596 active
Schools supported	220	373
Foodbanks supported	228	289
Hub projects supported	n/a	7

"Your donations fill so many gaps on our shelves and our Foodbank guests are so grateful for the support they receive. Thank you! We fed 10,000 people last year and access to the hygiene products you provide is so helpful to them." Hope Church Hounslow Foodbank

Hub Projects

In September 2024, we launched our Hub projects initiative, adding a new pathway to achieve greater impact. Our Hubs are specifically designed to reach key areas of deprivation where we don't yet have a volunteer-led project.

Through providing large volumes of basic essentials, sourced from our brand partners, directly to Multi Academy Trusts we have been able to support seven MATs to date in Bradford, Leeds, London, Manchester, Stoke on Trent and the Wirral. This has ensured products, such as shower gel and toothbrushes, go directly to nearly 100 schools.
"This generous contribution will make a real difference in supporting our students, their families and our wider communities. It shows the impact we can make when we work together to support the wellbeing of our academies and communities" Regional Community Development Manager (Greater Manchester)

Building the organisation

"This donation will have a huge impact on our service users many of whom live on or below the poverty line. Included within this donation were items that will be used by service users experiencing incontinence due to co-morbidities alongside their HIV. Without this donation they would have needed to use money set aside for food or bills to pay for these items at a time when good nutrition and the ability to keep warm are essential to their health and wellbeing - this is the difference that the Hygiene Bank make to people's lives." TVPS, Slough

To facilitate the activity described above, and to support our future aspirations, 2024-25 focused on putting in place strong foundations, moving the organisation steadily from its startup phase to the professional, sustainable charity we need to fulfil our ambitious mission. To accommodate the scale of changes underway in the organisation, we briefly paused the onboarding of new projects and volunteers in autumn 2024. This period of consolidation allowed us to focus on supporting existing projects and raising the funds necessary for the upgrading of our systems.

Putting in place the systems we need

The charity had outgrown the workflow management system used for our data storage and management and needed a system that would build and manage our brand, corporate, supporter, volunteer relationships and donor journey. Through the support of Force for Good (JP Morgan), Salesforce was identified as the most suitable software solution.

An RFP to select an implementation partner for the project was issued in April 2023 and sent to six vendors, of which three responded. These were scored objectively against a wide set of criteria, including price, ability to meet our requirements, technical solution, and reputation/customer references. As a result of this process, we commissioned Hyphen8 as our implementation partner.

After conducting a Discovery & Design phase, the Board approved a phased approach to onboarding Salesforce. At the time of writing, Phase 1 (focusing on income generation and partner relationships) has been successfully completed on schedule and budget, and Phase 2 (for operations and volunteers) is underway.

People

We are grateful for the skills, commitment and hard work of colleagues who moved on to new opportunities and delighted to welcome new colleagues to our team, building capacity and bringing new perspectives, experience and expertise to the business. Recruitment focused particularly on securing capacity against improving our volunteer experience, embedding our new systems and generating the income necessary for our plans.

To support the team in their work, we also engaged an external HR resource to enable us to make improvements across our policies and processes. The charity is also working with Investors in People to put in place the systems, culture, training and resources necessary for us to embark on Investors in People accreditation in future years.

Building on last year's inaugural volunteer survey, we returned to our volunteers to find out more about their experience, what is working well and what can be improved. The % of volunteers enjoying their experience with THB increased, as did the number who found the experience quite or very enjoyable. Clear next steps were identified to improve resources, communications and training. We are particularly grateful to the Julia & Hans Rausing Trust for their investment in our volunteer network which will enable us to deliver against volunteers' feedback.

"We have a great team lead, who is an amazing organiser. Every one of our team brings something special to the table and it's a pleasure to be a part of The Hygiene Bank." THB volunteer

"This is the first time I have done any volunteering so I wanted to do something that would help make a difference to the community and The Hygiene Bank really does that." THB volunteer

Developing our impact measurement

Work towards fully understanding the impact the charity has on our beneficiaries is a critical next step in our evolution, necessary both for guiding our strategy and for communicating effectively with new and existing partners and supporters. As these accounts and annual impact report illustrate, we have a range of metrics that speak to the weight and volume of our distributed product and to the number of volunteers, community partners and volunteers we work with. What we need to be able to talk about next is how our work is impacting the people who need us – those living in hygiene poverty.

Our model, as set out above, makes this a complex task; we deliver our products through third party organisations – local charities and delivery partners who are already embedded in communities and

working with service users. That means that hearing directly from those benefiting from receiving products is difficult, and combined with the shame and stigma those living in hygiene poverty tell us they experience, we need to work hard to hear the voices of people whose needs we seek to serve.

To move us forward in this work, we engaged Trust Impact, a business which supports social impact organisations to find pragmatic, high-quality and straightforward ways to measure and report their impact. In 2024/25 the organisation conducted a comprehensive process involving staff, trustees and volunteers to create and refine our theory of change, in order to begin to build a framework for this impact measurement. At the time of writing, the creation of this framework – again involving stakeholders from across the charity, including our community partners – is underway and we plan to launch this in 2025/26.

Partnerships and supporters

"All these toiletry and beauty items are invaluable for the women and children we support, having often fled, they arrive with nothing so being able to provide these essentials is a tremendous help." Lighthouse Women's Aid

Work with existing key partners and the cultivation of new corporate relationships produced strong results across the year, resulting in an increase in income and exciting new communications and campaign initiatives. Depending on the financial and product commitment, companies can partner with us through a tiered scheme, Gold, Silver and Bronze.

Highlights included:

- Our fundamental partnership with Boots has continued to go from strength to strength with instore collections of products reaching over 25,000kg and the volume of their product donations reaching over 44,000kg. We featured as their Christmas Charity Partners, which resulted in the donation of an additional 175,000 hygiene essentials, as part of a match donation initiative across October, November and December. They also continued to provide drop off box locations in stores across the country, bringing in vital public donations and raising awareness. Through the partnership, Unilever also donated a substantial sum from the sale of gift box sets and we worked together on communications initiatives for International Women's Day and a Back-to-School Campaign in collaboration with Colgate, which saw a donation of 175,000 dental products to the charity. Boots were also the sponsors of our updated research report, *Hygiene Poverty in 2024* and the sponsors of our *Hidden in Plain* Sight activity with ACNE London and Ocean Outdoor. The financial and strategic commitment of Boots remains a key pillar in our strategy, and we are deeply grateful to them for their dedication and support.
- We were delighted to build on our longstanding collaboration with Unilever, moving into the second year of our Gold tiered partnership with significant financial and product support. Through collaboration with In Kind Direct, we trialled a new logistics model and received an additional 300,000 products as part of their total donation of over 190,000kg of basics. Their Christmas activation raised an additional £50k for the charity. We are working on exciting new initiatives with them for financial year 2024/25.
- Our Gold partnership with method moved into its third year. We were also delighted to continue work with Curlsmith on ongoing tiered partnerships.
- We were delighted to welcome Cleanology as a Gold partner. Cleanology raised £32k at their 4th annual fundraising event for the charity at the Hard Rock Cafe and donated £5k worth of product.
- Our work with Silver tier partner smol on their *Suds in Schools* campaign (which has received two awards) was highly successful. We build on this with the *Clean Up Child Hygiene Poverty* campaign in autumn 2024, which highlighted the £40m teachers are spending in classrooms to alleviate hygiene poverty and the impact of child hygiene poverty on inclusion, absenteeism and bullying in the classroom. The campaign called on the Child Poverty Taskforce to include hygiene poverty in its remit. Smol's ongoing support through their Donate a Wash mechanism brought an additional 32,000kg of laundry products to the charity.

- We were signatories to Who Gives a Crap's *Scrap the Roll Tax* campaign. We became Charity of the Year for Lyreco who raised £15k and nearly 20,000 products, Metsa, who featured us as their charity partner at their Sustainability Awards 2025, Vivactive who raise funds through Pennies, donated over £5k on the first 3 months and Bunzl who raised £12k at a supplier event in November, donated over 6,000 products and selected The Hygiene Bank as their Charity of the Year moving into 2025.
- A host of smaller partners, including Balance Me, Brand Champions and DCS all made important contributions.

In addition, a number of generous trusts, foundations and individuals invested significantly in the charity's development. We are grateful to them all. In particular:

- Comic Relief continues to fund a number of our London projects, enabling them to have the crucial storage and products they need to reach some of the most deprived areas of the capital. Their support has helped us to distribute 84,000kg of essential hygiene, personal care and household cleaning products to more than 167 London community partners.
- Building on support pledged in 2023/24, The Julia Rausing Trust made an additional generous grant in memory of Julia Rausing. This funding enabled us to recruit a Volunteer Officer whose remit is to enhance our volunteer experience through training, resources and the establishment of a Volunteer Council.
- Our Trustee, Rahul Moodgal, sponsored and drove the organisation of a Gala Dinner in aid of the charity. As detailed in the accounts, this extraordinary generosity enabled us to give the green light to our crucial systems investment, significantly boosted the charity's reserves for the financial year and enabled us to confidently plan our ambitious activity for 2025/26.

From marathon runners and local trusts to our regular donors and one-off supporters, we are thankful for each and every individual and trust whose cumulative contributions are powering our work now, and in the future.

Campaigns & Research

Publication of *Hygiene Poverty in 2024*
As detailed in the 2023/24 statutory accounts, in May 2024 we expanded on our groundbreaking research of 2022 into the incidence and impact of hygiene poverty. The research deepened our understanding of hygiene poverty affects individuals and families across the country.

"I feel like a bad parent as I can't provide for my children. So, I stop buying things for myself in order for me to buy the things they need." Survey respondent

A full account can be read in the previous report, and on our website, but headline findings included:

Hygiene poverty is rising and disproportionately impacts the most vulnerable
In 2024 hygiene poverty affects 4.2 million adults in the UK, that is 8% of the total population. Since 2022, the cost-of-living and the inflation crisis have pushed over 1m people more in hygiene poverty - the equivalent of the population of Birmingham. Hygiene Poverty affects 17% of those who are unemployed compared with 13% of those working part-time and 7% working full-time. Hygiene poverty is disproportionally affecting people with disabilities or long-term conditions (21%), those on lower income households (18%) and those from ethnic minorities (12%).

Hygiene poverty is undermining the nation's health
50% of those affected by hygiene poverty say that it is causing them anxiety or depression. 92% of people affected report that it limits their social interactions with friends and family. 54% of those affected have not gone to the dentist in the last 12 months. A third report that it is causing skin rashes, fungal infections or dental problems.

Hygiene poverty puts people in impossible situations

A staggering 69% of adults experiencing hygiene poverty are having to make the difficult decision between paying for essential needs like food and bills or purchasing basic toiletries. 65% of parents affected by hygiene poverty have had to choose between buying hygiene products for themselves or their children. Nearly half of those affected are too embarrassed to ask for help.

This research, along with our developing impact measures, will guide our plans for the coming years, and determine areas on which we will focus with our partners, new stakeholders and peers in the sector.

"The donations we receive enable us to support people across Devonport and provide access to free period and incontinence products. Dignity should not be the first casualty of poverty." Devonport Help a Neighbour

#StopTheSoapTax

In Spring 2025 we launched a campaign calling on the UK Government to remove VAT on soap, an essential hygiene product that millions in the UK struggle to afford. Alongside the petition, we unveiled a bold awareness campaign designed by renowned advertising agency Saatchi & Saatchi *'This is not a product. This is a protest.'* using edible soap, developed by Goodwash, as a protest act to highlight this difficult choice millions of people are having to make.

Through this campaign, we aim to both reach the number of petition signatures necessary for a Government response, and to raise awareness of hygiene poverty with the 20 million adults in the UK who do not yet understand the issue. This campaign will frame our activities for the next 12 months as we work to make progress to achieve this policy change.

FINANCIAL REVIEW

The Trustees continue to be very grateful to all the individuals and organisations who have supported our work in many different ways since our inception, and throughout the year ended 31 March 2025. Our ability to try to meet the significant increase in demand has only been possible because of the shared vision of our donors and supporters. Every single donation made since our inception has helped us to give a lifeline to people in great need.

The charity continues to use a wide range of fundraising approaches and always aims to achieve best practice. We are registered with the Fundraising Regulator and adhere to the Code of Fundraising Practice. We manage our own fundraising activities, and we are also grateful to many other organisations that have chosen us to benefit from their own fundraising activities. We apply best practice to protect our supporter data; we never swap or sell data and only use information that is compliant with the General Data Protection Regulation (GDPR) and relevant data privacy legislation. We take seriously the need to achieve the highest standards.

We have had organisations that have supported the charity as a commercial participator, and an agreement is in place for these fundraising initiatives. The charity held regular meetings to address any issues and received reports to assess the success of the fundraising initiatives.

Financial fundraising for the charity was a combination of grant applications, individual and corporate donations, and fundraising events such as challenges and treks. The funds raised were correctly recorded as unrestricted and restricted. Funds raised by the volunteers for their projects were specifically ring fenced as restricted funds for use by their project.

Grants and donations for the year ended 31 March 2025 was £1,320k (year ended 31 March 2024: £975k) which was made up of unrestricted income of £924k (year ended 31 March 2024: £659k) and restricted of

£396k (year ended 31 March 2024: £316k). This included a donation of £308k from money raised from a Gala Dinner, organised by a Trustee during the year. Restricted funds are made up of donations and grants that are raised for, and their use restricted to, a specific purpose, or donations subject to donor-imposed conditions. This will include donations that meet the charity's conditions and are ring fenced for use in a specific project or region.

The charity has received wonderful support from other organisations who have donated hygiene products for distribution, and services to aid in the running of the charity. The donated hygiene goods that have been distributed by the charity for the year were estimated to have a value of £6,059k (year ended 31 March 2024: £5,835k). The value of donated services recognised in the accounts for the year was £35k (year ended 31 March 2024: £26k). In addition, the Hygiene Bank was generously supported by JCDecaux through their Community Channel, who provided pro bono advertising space on 800 outdoor digital screens across the UK to amplify our Christmas campaign, Shower People With Kindness. This significant in-kind support enabled us to reach over 25 million people nationwide with our call to action, raising awareness of hygiene poverty and encouraging donations during the critical winter period.

Reserves Policy

The charity has reserves totalling £750k (2024: £523k) which is made up of restricted reserves of £345k (2024: £248k) and unrestricted reserves of £405k (2024: £275k). The Trustees are satisfied that unrestricted reserves are in line with their policy of ensuring unrestricted reserves cover at least three months of the core expenditure requirements of the charity.

Our business plan for 2025/26 includes the generation of income from grants and donations for the forthcoming financial year. This will help to sustain an operational structure that will enable a greater response to the needs of local communities in addressing hygiene poverty.

Governance and management

The charity is constituted as a charitable incorporated organisation ("CIO") and a registered charity (number 1181267). The object and powers of the CIO are established in its governing document which is an association constitution. The charity is also registered with the Scottish Charity Regulator (number SC049895).

The charity is run by a Board of Trustees. As of 31 March 2025, there were 12 part-time and 4 full-time paid employees to help manage the projects around the UK, to generate income for the charity and to manage its finances and statutory obligations. On the same date, there were 10 members of the Trustee Board. No Trustees have resigned or been appointed during the financial year. Board meetings are held quarterly, as are Committee meetings.

Board recruitment and induction

When recruiting new Trustees, we aim to attract a range of candidates who have the skills the charity needs. Having members with different backgrounds, expertise and experience and differing perspectives is of great benefit to the charity. The charity provides new Trustees with induction materials (including the roles and duties of the Trustee, charity law and governance and financial and risk management) and opportunities to gain a thorough understanding of the organisation and its plans, including meetings with Board members and employees and visits to local projects.

Subcommittees

There are three subcommittees with delegated authority for certain matters and to ensure key matters are given increased time and appropriate levels of scrutiny.

- Operations, Finance, Risk and Audit Committee: reviews key performance indicators including the budget and the charity's strategic plan and progress against these. It also reviews strategic, operational and emerging risks, together with oversight of the audit process.
- People Committee: reviews all HR matters, including wellbeing, salaries, recruitment and culture, together with the responsibility for the volunteers, volunteering experience and oversight of the equality, diversity and inclusion strategy.
- Income Generation, Campaigns and Communications Committee: reviews income generation plans and progress against these, campaigns and awareness and external and internal communications plans.

Remuneration

The charity is committed to ensuring our staff remuneration structure is appropriate and aligned to our values and commitment to EDI. We continue to ensure through our pay principles that we are a fair, equitable and competitive-paying organisation. The charity has structured pay bands and benchmarks new roles against other organisations in the sector. In 2023, we were accredited as a Living Wage employer. Proposed annual pay rises are discussed and agreed by the People Committee, a subcommittee of the Board.

We strive to support our employees' wellbeing and mental health in accordance with our charitable aims. The key management personnel of the charity comprise the Trustees and the Chief Executive Officer and senior management team. As disclosed in note 8 of these financial statements, no Trustees received any remuneration or benefits in their role as Trustee.

Risk Management

The charity has a robust risk management framework with a risk register and incident register. This is reviewed by the senior management team quarterly and submitted to the Operations, Finance, Risk and Audit Committee. The Committee discusses risks that have significantly increased or decreased since the last review and management mitigations against these and considers an overall comparison with previous registers. It also examines residual risks which remain classified red and actions against these. It pays attention to risks in five priority categories: strategy, income generation, systems, people and impact.

The principal risks and uncertainties facing the charity, at the time or writing, are:

Key risk	**Commentary and mitigation**
Team capacity and staff wellbeing	Under guidance from the People Committee, an independent facilitator is working with the senior team to build communication and team working practices. Yearlong training for the whole team is focusing on attributes of high functioning teams which should supplement senior team capability. Following resignations, the team is now fully staffed, and our incoming CRM is expected to make a significant difference to our efficiency and free up resources. A comprehensive People Plan for 2025/26, cross-referencing Investors in People standards, the action plans from 2024/25 training and staff feedback is in the final stages of completion. This includes a range of staff welfare measures, from policy updating and formulation, to the establishment of a Wellbeing Champion for the charity

Income generation: loss of a substantial brand partner and reduction in fundraised income	Careful stewardship of existing partners, as well as proactive work to secure new business, has built us a strong track record in this area. Philips Sonicare joined as a silver partner in the last days of the financial year, and we have other strong prospective relationships in the pipeline. The fundraising budget for the year has been comprehensively discussed by the team, the IGCC and Board. We have a fully staffed team in place, and the strategy has been agreed, with appropriate governance oversight. We have a much more comprehensive list of prospects than previously and are working steadily, with this as a top priority for the team. The new CRM will provide further support for this function. IGCC continues to monitor this risk as part of their overall scrutiny of our income generation work.
Security of product donations	The loss, damage or theft of products remains one of our higher rated risks. A Health & Safety review is in progress which covers theft, as an additional mitigation against this risk.
External Engagement	With increased campaigning and partnership activity embedded in our strategy, we have drafted a new risk. We consider the key issues to be: • underdeveloped or misguided campaigns lead to negative reputational damage to the charity • negative press and/or social media damages relationship with funders, partners and donors, leading to income loss • negative press and/or social media damages perceptions of hygiene poverty and service users • profile and negative reputation of stakeholders engaged in campaigns (e.g. influencers/parliamentarians) damages THB by association These risks are mitigated by: • experience and skills of senior staff and trustees ensure strong guidance when we are planning campaigning work • external contacts/advisers available to draw on for advice • building strong sector relationships and joint campaigns ensures "second pair of eyes" approach • broadcast agency experience and expertise ensure strong guidance on planning media work • key partners and stakeholders consulted for forthcoming campaigns The CEO is the key point person for this risk.

The Committee is satisfied with the mitigations in place against these risks and with the actions proposed to further reduce them.

PLANS FOR THE FUTURE – A NOTE FROM THE CHIEF EXECUTIVE

As we begin a new financial year, my third as the leader of The Hygiene Bank, it would be easy to focus on the profound dismay we all feel, as we contemplate the statistics and stories uncovered by our research *Hygiene Poverty in 2024*.

But our job is not to be dismayed, it is to be outraged, to be determined and, above all, to take action. In this, we're led by nearly 600 wonderful volunteers who show us day in, day out, week in, week out, month in, month out what commitment and hard work can achieve for people in dire need, across the country. It is a privilege to work with them all.

Feedback from our Community Partners, included throughout this report, tells us how that dedication is manifesting in the lives of our neighbours, in communities across the UK.

"So gladly received from someone suffering from cancer." St Budeaux Parish Church Foodbank

"These products enable our residents to concentrate on their road to recovery by boosting self-esteem and helping them feel like they 'fit' into society." Durham Action on Single Housing (serving homeless people)

"We support young people leaving care helping them get ready for independent living. The donations from The Hygiene Bank help us support young people with their personal care and everyday cleaning tasks like laundry and doing the dishes. Life can be very overwhelming for this group of young people and they can struggle to prioritise self-care particularly on a very limited budget. The donations mean we can encourage healthy habits with the incentive of high-quality products available for free." Barnardos, Northern Ireland

4.2million people can seem an overwhelming number – and indeed it is – but when we imagine the experience of a cancer patient, a homeless person or a young person leaving care the reality becomes much more tangible, much starker. It is simply wrong that those living with life threatening illnesses, those who have nowhere to live and those whose start in life has been unimaginably difficult should also have to grapple with being unable to brush their teeth, have a shower, wash their hair. That is not a reality I, or the charity I lead, are prepared to accept.

This report has detailed the accomplishments of our volunteers and the impact they have, as reported by our Community Partners. My role is to build and sustain the charity which powers them in their crucial work and to equip us to campaign to end hygiene poverty, for good. Our research forms a vital basis for this and #StoptheSoapTax is just one small demonstration of our direction.

Over the next financial year, we will focus on three key workstream to increase our impact and ensure the charity is in excellent shape to meet the scale of the challenge facing us.

First, **Improving Access:** As well as focusing on the quality of support the central team provide to our existing projects, we'll **pilot a new approach in three areas of high deprivation** in the UK, accelerating the formation of projects where they're needed the most. To facilitate this, we'll spend more time **establishing partnerships** across the sector, working collaboratively on initiatives to have greater impact on hygiene poverty.

Secondly, **Influencing Change:** we'll pursue our campaign to **abolish VAT on soap**, work with our sector partners to amplify their campaigns and develop joint initiatives. And we'll continue to raise awareness of hygiene poverty to bring new supporters and partners to our mission.

Thirdly, we'll continue to build the organisation that **makes it happen**. From embedding our new CRM, finalising our impact measurement framework, investing in our people and generating the income we need for our crucial work we'll make sure our people – **volunteers, team and trustees - have what they need to do their work well.** To help us, we'll establish a **Volunteer Council** to structure volunteer voice into the charity's governance structure.

If we do this, and do it well, fewer cancer patients, fewer people facing homelessness, fewer young people in care, and thousands like them who find that their income is simply not sufficient for their most basic needs, will have to worry about whether they can wake up tomorrow with what they need to keep clean.

We cannot accomplish this without the support of our generous partners – brands, corporates, trusts, individuals. If you are already supporting us, a heartfelt thank you. If you are contemplating joining our mission, please reach out, we'll be delighted to get you all the information you need.

The Hygiene Bank is a community of people – volunteers, Community Partners, staff team, partners, and Trustees - who believe that our collective efforts can and must change the society we live in – because everyone deserves to feel clean. You too can be a part of this change. Thank you.

Ruth Brock
Chief Executive Officer

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as we are aware:

- There is no relevant audit information of which the charity's auditor is unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors
HaysMac LLP is deemed to be reappointed under section 487(2) of the Companies Act 2006.

Approved by the Board of Trustees on 26 November 2025 and signed on its behalf by:

Dr James Dray
Chair

Opinion

We have audited the financial statements of The Hygiene Bank ("the charity") for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of the charity's net movement in funds for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We have been appointed as auditor under section 144 of the Charities Act 2011, and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Chair's Statement and Trustees' Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charity; or
- sufficient and proper accounting records have not been kept; or
- the charity financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees for the financial statements

As explained more fully in the Trustees' responsibilities statement (set out on page 14), the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to the regulatory requirements of the Charity Commission, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and Charities SORP (2019).

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to the maintenance of records for donated stock and its distribution and reconciliation for accounting

purposes' and valuation of donation goods. Audit procedures performed by the engagement team included:

- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing the controls and procedures of the charity, particularly in relation to the collection, recording and distribution of donated products, to ensure these were in place throughout the year;
- Evaluating management's controls designed to prevent and detect irregularities;
- Review of minutes of meetings to identify expected material amounts of voluntary income and donated services;
- Reviewing and testing journal entries made in the year, particularly those made as part of the year end financial reporting process; and
- Challenging assumptions and judgements made by management in their critical accounting estimates including the valuation of distributed goods, non-recognition of stock and valuation of pro bono services.

Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act, and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's Trustees as a body for our audit work, for this report, or for the opinions we have formed.

Richard Weaver (Senior Statutory Auditor)
for and on behalf of HaysMac LLP, Statutory Auditors
10 Queen Street Place
London
EC4R 1AG

Dated: 26 November 2025

HaysMac LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

The Hygiene Bank **Charity number: 1181267**
Statement of Financial Activities **SC049895**
For the year ended 31 March 2025

	Notes	Unrestricted 2025 £	Restricted 2025 £	**Total 2025 £**	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
INCOME FROM							
Donations							
Donations		765,369	138,906	**904,275**	521,667	100,267	**621,934**
Grants		159,019	257,156	**416,175**	137,313	215,864	**353,177**
Donated goods	3, 4	6,059,217	-	**6,059,217**	5,834,795	-	**5,834,795**
Donated services	13	34,757	-	**34,757**	25,582	-	**25,582**
Other income		-	-	**-**	17,157	-	**17,157**
Bank interest		12,843	-	**12,843**	4,831	-	**4,831**
Total income		**7,031,205**	**396,062**	**7,427,267**	**6,541,345**	**316,131**	**6,857,476**
EXPENDITURE ON							
Raising funds							
Fundraising activities	6	219,714	6,438	**226,152**	82,281	3,304	**85,585**
Charitable activities							
Donated goods	3,6	6,059,217	-	**6,059,217**	5,834,795	-	**5,834,795**
Other charitable costs	6	622,477	292,313	**914,790**	559,278	284,227	**843,505**
Total expenditure	6	**6,901,408**	**298,751**	**7,200,159**	**6,476,354**	**287,531**	**6,763,885**
Net income/(expenditure)		129,797	97,311	**227,108**	64,991	28,600	**93,591**
Total funds brought forward		275,118	247,445	**522,563**	210,127	218,845	**428,972**
Total funds carried forward at 31 March	7	**404,915**	**344,756**	**749,671**	**275,118**	**247,445**	**522,563**

All activities relate to continuing operations.

The notes on pages 19 to 26 form part of these financial statements.

The Hygiene Bank
Balance Sheet
As at 31 March 2025

Charity number: 1181267
SC049895

	Notes	Unrestricted 2025 £	Restricted 2025 £	**Total 2025 £**	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Fixed Assets							
Tangible assets	9	44,518	-	**44,518**	3,761	-	**3,761**
Investments	10	1	-	**1**	1	-	**1**
Current Assets							
Debtors	11	45,445	10,303	**55,748**	35,912	9,148	**45,060**
Cash at bank		438,425	351,212	**789,637**	283,090	309,346	**592,436**
		483,870	361,515	**845,385**	319,002	318,494	**637,496**
Creditors: amounts falling due within one year	12	123,474	16,759	**140,233**	47,646	71,049	**118,695**
Net current assets		**360,396**	**344,756**	**705,152**	**271,356**	**247,445**	**518,801**
Net assets		**404,915**	**344,756**	**749,671**	**275,118**	**247,445**	**522,563**
Funds							
Balance at 1 Apr 2024		275,118	247,445	**522,563**	210,127	218,845	**428,972**
Movement in funds		129,797	97,311	**227,108**	64,991	28,600	**93,591**
Total funds	7	**404,915**	**344,756**	**749,671**	**275,118**	**247,445**	**522,563**

The financial statements were approved by the Board of Trustees on 26 November 2025 and signed on its behalf by:

Dr James Dray
Chair of Trustees

The Hygiene Bank **Charity number: 1181267**
Statement of Cash Flows **SC049895**
For the year ended 31 March 2025

	Notes	**2025**	2024
		£	£
Cashflows from operating activities			
Net income/(deficit) for the reporting period		227,108	93,591
Depreciation		1,545	674
Loss on disposal of fixed assets		89	117
(Increase) in debtors		(10,688)	(12,082)
Increase in creditors		21,538	39,993
Cash provided by operating activities		**239,592**	122,293
Cash flows from investing activities			
Purchase of fixed assets		(42,391)	(2,874)
Cash used in investing activities		**(42,391)**	**(2,874)**
Increase in cash equivalents		**197,201**	**119,419**
Cash and cash equivalents as at the start of the year		592,436	473,017
Cash and cash equivalents at the end of the year		**789,637**	592,436

Analysis of changes in net cash funds

	At 1 April 2024	Cashflows	At 31 March 2025
	£	£	£
Cash at bank and in hand	592,436	197,201	798,637
Total cash and cash equivalents	592,436	197,201	798,637

1. General Information

The Hygiene Bank ("the charity") is a charitable incorporated organisation registered with the Charity Commission in England and Wales, charity number is 1181267, and with the Scottish Charity Regulator, charity number SC049895. The registered address of the charity is c/o DAC Beachcroft LLP, The Walbrook Building, 25 Walbrook, London, EC4N 8AF.

2. Principal Accounting Policies

Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. 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) (Charities SORP 2019) and the Charities Act 2011. The charity meets the definition of a public benefit entity under FRS 102.

The presentational currency of the financial statements is sterling.

Going concern

The Trustees are confident that the charity will remain a going concern and that there are no known material uncertainties about the charity's ability to continue. A cash flow forecast has been prepared for the 12-month period following the date of signing of the accounts. This forecast includes all funding received to date as well as committed funding. Assumptions have been made around income that reflect the planned fundraising activities of the charity. Unrestricted cash balances remain above the reserve policy of three months of operational expenses.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees to further any of the charity's purposes. Unrestricted funds include funds, goods donated for distribution and goods and services donated for the charity's own use.

Restricted funds are donations and grants that are raised for, and their use restricted to a specific purpose, or donations subject to donor-imposed conditions. This will include donations that meet the charity's conditions and are ear marked for a specific project or region.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income is only deferred when:

- the donor has specified that the grant or donation can only be used in future accounting periods or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Event income and handling charges are treated as income of the period to which they relate.

Income (continued)

No amounts are included for the contribution of general volunteers. Although the value is considerable, it is excluded due to the difficulty of valuing it reliably.

Goods donated for onward distribution

Goods donated for onward distribution are included as both income and expenditure, at the time of distribution, at a reasonable estimate of their original market value. By their very nature, the product donations we receive are often hugely mixed and difficult to identify and categorise without manual sorting and reworking. This makes it near-impossible to value goods on receipt. Donations from the general public are collected, sorted and weighed. When batched for onward distribution, the goods are weighed and an estimate of their value based on an example basket of products is used. Donations of goods from various companies have been valued based on their recommended retail price, where that information is available or has been confirmed by the donating company.

Resources expended

Expenditure is classified in accordance with the Statement of Recommended Practice as shown below.

Charitable Activities - all expenditure directly relating to the objects of the charity including the direct cost of supporting charitable activities and covers the following activities as incurred:

- Identification of potential donors, obtaining donated goods for onward distribution, the processes for distributing, reporting and accounting for those goods; the registration of volunteers and community partners and maintenance of data relating to the volunteer and community partner organisations.

- Governance Costs – Being financial, legal and administrative expenses incurred in connection with enabling the charity to comply with external regulations, constitutional and statutory requirements; and in providing support to the Trustees in the discharge of their statutory duties. These costs are included within support costs.

- Costs of Generating Funds - The costs incurred to obtain voluntary contributions to the charity including expenditure on increasing the charity' general resources other than through obtaining registration income or goods for distribution and for improving general awareness of the charity within the overall community.

- Support Costs - Expenditure incurred on activities falling directly within one expenditure classification is charged directly to that classification.

Taxation

As a registered charity, it is potentially exempt from taxation of its income and gains to the extent that these are applied to its charitable objects. The charity is not registered for VAT. Gift Aid is accounted for on a receivable basis.

Operating leases

Operating lease rentals are charged to the Statement of Financial Activities over the term of the lease.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. It also includes the balances held of pre-paid cards being used by some of the charity's volunteers.

Tangible fixed assets

Fixed assets are capitalised in the balance sheet at cost except for items costing less than £250 which are expensed in the year of purchase. Depreciation is calculated to write off the cost of tangible fixed assets, less estimated residual values, on a straight-line basis over the estimated economic lives of the assets concerned. Computers are written off over four years.

Fixed asset investments

Investments in subsidiary undertakings is shown at cost less accumulated impairment losses.

Debtors

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

Creditors and provisions

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

3. Critical accounting judgements and estimation uncertainty

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the charity's accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Those areas subject to judgement and uncertainty are as follows:

- Valuation of goods distributed
- Valuation of other goods and services received in kind

Goods donated for onward distribution are valued at a reasonable estimate of their original market value.

Other goods and services received are valued either by the donor, or where no value is given, valued at the equivalent market cost were these to be purchased directly by the charity. The charity has also taken into consideration what the charity could have afforded in determining the value to be recognised in the financial statements.

Accrued income and expenditure are estimated where no invoice has been provided. These estimates are based either on third party evidence or on known values not yet invoiced by the service provider.

4. Donated goods and services income

	Unrestricted funds 2025 £	Restricted funds 2025 £	**Total 2025 £**	Unrestricted funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Value of donated good distributed	6,059,217	-	**6,059,217**	5,834,795	-	**5,834,795**
Services donated for own use	34,757	-	**34,757**	25,582	-	**25,582**
	6,093,974	-	**6,093,974**	**5,860,377**	-	**5,860,377**

The charity also was provided with pro bono advertising space on 800 digital screens to support our Christmas campaign "Shower people with kindness". The value of this donation has not been recognised as it was not something the charity would have normally procured.

5. Net income

Net income for the period is after charging:

	Year ended 31/3/25 £	Year ended 31/3/24 £
Audit fees	24,480	23,100
Operating leases	37,645	44,717

6. Expenditure

	Direct costs 2025 £	Support costs 2025 £	**Total 2025 £**	Direct costs 2024 £	Support costs 2024 £	Total 2024 £
Cost of Charitable Activities						
Donated goods	6,059,217	-	**6,059,217**	5,834,795	-	**5,834,795**
Other charitable costs	466,901	447,889	**914,790**	435,985	407,520	**843,505**
	6,526,118	447,889	**6,974,007**	6,270,780	407,520	**6,678,300**
Cost of Generating Funds						
Fundraising activities	106,610	119,542	**226,152**	36,734	48,851	**85,585**
Total resources expended	**6,632,728**	**567,431**	**7,200,159**	**6,307,514**	**456,371**	**6,763,885**

The support costs relate to the employees working for the charity, with roles which cover local project support, governance, administration and fundraising efforts of the organisation.

7. Analysis of funds

31 March 2025	Balance brought forward	Incoming resources	Resources expended	Balance carried forward
	£	£	£	£
Restricted funds				
Funds for local projects	245,445	254,156	154,845	344,756
Rent for storage units	2,000	3,000	5,000	-
Charity administration	-	138,906	138,906	-
Total restricted funds	247,445	396,062	298,751	344,756
Total unrestricted funds	275,118	7,031,205	6,901,408	404,915
Total funds	522,563	7,427,267	7,200,159	749,671

31 March 2024	Balance brought forward	Incoming resources	Resources expended	Balance carried forward
	£	£	£	£
Restricted funds				
Funds for local projects	212,043	199,339	165,937	245,445
Rent for storage units	6,802	5,000	9,802	2,000
Charity administration	-	111,792	111,792	-
Total restricted funds	218,845	316,131	287,531	247,445
Total unrestricted funds	210,127	6,541,345	6,476,354	275,118
Total funds	428,972	6,857,476	6,763,885	522,563

Grants were received from many organisations including:

Comic Relief, The Julia Rausing Trust, Colyer Fergusson Charitable Trust, Doncaster Culture and Leisure Trust, Charles S French Charitable Trust, Kent Community Foundation, Steel Charitable Trust. Clarion Futures, Active Luton, Milton Keynes Community Foundation, The Chalk Cliff Trust, Whitehead Monkton Trust, Doncaster Culture and Leisure Trust, Kent Community Foundation, Suffolk Community Fund, Purey Cust Trust, County Durham Community Fund, Clarion Futures, The Pye Trust, The Homity Trust, Greater Gabbard Community Fund, Stoke City Council, Leicestershire Country Council, Buckinghamshire Council, Cardiff Council, Nottingham City Council, Doncaster Metropolitan Borough Council, Lancaster City Council, Tamworth Borough Council, Luton Borough Council, Lowestoft Town Council, Lancaster City Council.

These grants were used to support our projects to purchase of hygiene products which are then donated to those in need in local communities, to secure storage, for marketing materials and to fund local administration costs.

8. Staff Costs

The charity had an average of 14 (FTE 10.6) employees during the year (2024: 13). For the year ended 31 March 2024, the charity had an average of 13 (FTE 9.5) employees.

Staff costs comprise	Year ended 31/03/2025	Year ended 31/03/2024
	£	£
Salaries and wages	509,367	398,312
Social security costs	43,170	33,017
Other pension costs	14,894	11,139
	567,431	**442,468**

There was one employee whose emoluments (excluding employer National Insurance contributions and employer pension costs) exceeded £60,000. This employee was in the band £80,001-£90,000. For the year ended 31 March 2024, one employee received emoluments in the band £70,001-£80,000

The key management personnel (KMP) of the charity comprise the Trustees and the Chief Executive Officer. The total employee benefits (including employer National Insurance contributions and employer pension costs) for the KMP amounted to £93,762 (Year ended 31 March 2024: £92,185).

No trustee was remunerated for their role as a trustee during the year (Year ended 31 March 2024: none).

Two trustees were reimbursed for expenses of £2,373 (Year ended 31 March 2024: £1,610). These expenses relate to the cost of purchasing hygiene products as part of their additional role as volunteers for local projects. The hygiene products were distributed free of charge to local community partners.

9. Tangible Fixed Assets

	Assets under construction	Computer equipment	31 March 2025
	£	£	£
Cost			
Opening	-	4,652	4,652
Additions	38,704	3,687	42,391
Disposals	-	(330)	(330)
At 31 March 2025	**38,704**	**8,009**	**4,652**
Depreciation			
Opening	-	891	891
Charge in the year	-	1,545	1,545
Disposals	-	(241)	(241)
At 31 March 2025	**-**	**2,195**	**2,195**
Net book value			
At 31 March 2025	**38,704**	**5,814**	**44,518**
At 31 March 2024	-	3,761	3,761

10. Fixed Assets Investments

A subsidiary company, The Hygiene Bank Trading Limited, was formed on 24 February 2022. One ordinary share was issued for a par value of £1. The company did not trade during the year and remained dormant on 31 March 2025.

11. Debtors

	Unrestricted funds 31/3/25 £	Restricted funds 31/3/25 £	**Total 31/3/25 £**	Unrestricted funds 31/3/24 £	Restricted funds 31/3/24 £	Total 31/3/24 £
Trade debtors	34,390	-	**34,390**	24,731	200	24,931
Prepayments	9,266	9,670	**18,936**	6,049	8,727	14,776
Accrued income	1,789	633	**2,422**	5,132	221	5,353
	45,445	**10,303**	**55,748**	**35,912**	**9,148**	**45,060**

12. Creditors

	Unrestricted funds 31/3/25 £	Restricted funds 31/3/25 £	**Total 31/3/25 £**	Unrestricted funds 31/3/24 £	Restricted funds 31/3/24 £	Total 31/3/24 £
Trade creditors	32,522	6,759	**39,281**	7,209	11,012	18,221
Deferred income	44,897	10,000	**54,897**	370	59,915	60,285
Accruals	29,309	-	**29,309**	25,608	122	25,730
Inter-company creditor	1	-	**1**	1	-	1
Taxation and social security	16,745	-	**16,745**	14,458	-	14,458
	123,474	**16,759**	**140,233**	**47,646**	**71,049**	**118,695**

13. Donation of services for own use

	Year ended 31/3/25 £	Year ended 31/3/24 £
Storage	26,000	-
Room hire	8,757	22,162
Website support	-	3,420
	34,757	**25,582**

14. Obligation under operating leases

Our operating leases relates to self-storage facilities to store hygiene products before being distributed to community partners. There are no leases which are in excess of 12 months.

On 31 March 2025, the charity did not have any obligations in respect of non-cancellable operating leases.

15. Analysis of net assets between funds

	Unrestricted funds 31/3/25 £	Restricted funds 31/3/25 £	**Total 31/3/25 £**	Unrestricted funds 31/3/24 £	Restricted funds 31/3/24 £	Total 31/3/24 £
Debtors	45,445	10,303	**55,748**	35,912	9,148	45,060
Cash at bank and in hand	438,425	351,212	**789,637**	283,090	309,346	592,436
	483,870	361,515	**845,385**	319,002	318,494	637,496
Creditors: amounts falling due within one year	123,474	16,759	**140,233**	47,646	71,049	118,695
Net current assets	**360,396**	**344,756**	**705,152**	**271,356**	**247,445**	**518,801**

16. Related party transactions

Four (2024: ten) Trustees made donations to the charity amounting to £22,088 (2024: £61,795).

Additionally, One of our Trustees organised a Gala dinner during the year from which all proceeds were donated to the charity. This event raised £308,523 for the charity.

17. Capital commitments

During the year, the charity committed to Phase 1 of a project to create a bespoke CRM system. As of 31 March 2025, £38,704 had been spent and there was an outstanding commitment of £19,205. (2024: none).

18. Contingent liability

The charity does not have any contingent liabilities (2024: none).

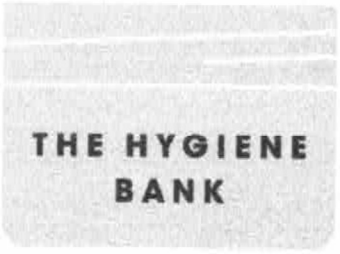
19. Post balance sheet events

Phase 2 of the project to create a bespoke CRM system was signed on 1 June 2025. This will result in a further capital commitment of £56,550 in 2025/26.

THE HYGIENE BANK

England & Wales - Charity number 1181267

Accounts



THE HYGIENE BANK

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

CHARITY NUMBER: 1181267
SC049895

Website	https://www.thehygienebank.com
News	https://thehygienebank.com/news/
Instagram	https://www.instagram.com/thehygienebank/
More info	https://linktr.ee/thehygienebank/

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Name:	The Hygiene Bank	
Charity number:	1181267 SC049895	
Trustees:	Guy Davies James Dray (Chair) Elizabeth Hall Elaine Jackson Rahul Moodgal Caroline Parr Paul Pashley Mark Phillips Thomas Poynter Morag Punton Lorraine Waters	Appointed 25 July 2023 Resigned 21 December 2023
Registered address:	c/o DAC Beachcroft LLP The Walbrook Building 25 Walbrook London EC4N 8AF	
Bankers:	National Westminster Bank Plc	
Independent Auditor:	Haysmacintyre LLP 10 Queen Street Place London EC4R 1AG	

The Hygiene Bank
Chair's Statement
For the year ended 31 March 2024

Charity number: 1181267
SC049895

The Board of Trustees is proud to present this Annual Report. It details The Hygiene Bank's progress over the last financial year, a year in which we have seen the effects of the cost of living crisis embed in communities across the country, and the need for our work become increasingly stark.

It is a privilege to be moving into my second year of Chairing this innovative, energetic charity. Over the last few months, it has been humbling to meet some extraordinary people whose resolve and commitment is on a par with the best in the sector. Foremost amongst these are our volunteers, whose efforts week in, week out in communities across the country are purposefully and steadily alleviating the misery of hygiene poverty today and giving people the chance of a brighter future.

We all deserve to go about our days with the dignity and wellbeing that comes with feeling clean. That, in itself, is a crucial part of our self-esteem. But having a toothbrush for every member of your family doesn't simply mean clean teeth in the morning. Affording laundry detergent doesn't only mean clean work clothes and school uniforms. And owning a razor is more than a clean shave today. Clean teeth can be the difference between going out to see your family, or self-isolating at home. Laundry detergent can be the difference between going to school or going to work, or not. And a razor means that you might just have the confidence to go to the job interview that is the route out of your difficulties.

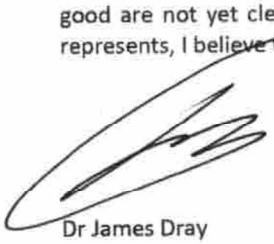
Our research tells us that 4.1m people are daily making impossible choices between feeding their families, paying their bills and staying clean. Huge proportions of that 4.1m are living with anxiety and depression, are choosing between products for themselves and their children and are too embarrassed to ask for help.

In conjunction with the volunteers, central team and Board, our CEO has set out a route map towards helping to end this problem. The Board I lead is proud to help steward and support this mission.

We are building a charity which has moved out of its startup phase and is establishing itself as a mature organisation. This report details many of the operational achievements which form key milestones on that journey. The publication of our new research (p6) is another step to raising public understanding and recruiting the supporters that we need to join us. Our CEO maps out the route for the next phase on p11.

Our partners, Boots, Unilever, Ecover and many other corporate supporters are playing a critical role. Committed funders, not least the Julia & Hans Rausing Trust and Eranda Rothschild, have stepped up to put their weight behind this task. A roster of generous individuals continue to give, demonstrating their commitment to our mission. This coalition represents the power of community which is one of the charity's core values. I am deeply grateful to them all.

I have no doubt that the task we face is immense. The systemic solutions required to end hygiene poverty for good are not yet clear. The case is not yet won. But with the resolve, work and thought which this report represents, I believe that it is possible.



Dr James Dray
Chair
17 September 2024

Charitable Objects

The Objects of the charity are:

The relief of people living in the United Kingdom and such parts of the world as the Trustees shall from time to time determine who are in conditions of financial need, hardship or distress, in particular but not exclusively by:

1. Providing or assisting other charities and organisations in the provision of toiletries and other essential hygiene products;

2. Making grants or donations of toiletry gifts, make-up and grooming products that will improve the conditions of life of such people;

3. Assisting in the establishment of projects throughout the world that will prevent or relieve financial need, hardship or distress by the provision of toiletries and other essential hygiene products; and

4. Improving the lives and prospects of such people by challenging injustice through research, policy, collaboration and advocacy.

How THB works

Our core activity – the distribution of hygiene products to people who are living in hygiene poverty – is structured as follows:

i. Individuals and groups of volunteers work with the central team to set up a hygiene bank project in their local area

ii. With the support of a Partnership Manager (an employee of THB), they seek local community partners – charities, community groups, local authority services and schools – who serve people in poverty in the local area

iii. Using public donations obtained through our network of drop off points, and product donations from our brand partners, volunteers distribute basic essentials to the community partners, who get them to the people who need them

Our network of projects is supported by a small central team who provide the infrastructure THB needs to ensure the high quality operation of projects. From corporate support, fundraising, communications, campaigning, compliance and financial support to volunteer engagement, product sourcing and distribution, the team works efficiently and effectively to enable our essential work in communities across the UK.

Projects and Volunteers

The Hygiene Bank completed another year of strong performance in our core activity. Below are some key metrics on our achievements over the past 12 months, to 31 March 2024 (comparison 2022/23)

Metric	2023/24	2022/23
Active volunteers	537	626
Projects operating across the UK	173	201
Community partners receiving product	1,390	1,035
kg of product distributed through community partners	>360,000kg	>350,000kg
Drop off points in operation	1,147	1,267
Drop off points in Boots stores	794	829
Schools supported	220	453

THB's Operations team focused on several key improvements to our systems and processes, all designed to increase the charity's effectiveness and efficiency. The team undertook an audit of projects against a set of key

performance metrics, designed to understand and improve impact in the communities we serve. We also reviewed the local charities and organisations we supply - community partners (CPs) - completing a thorough due diligence process which asked them to resubmit their details and checked them against an enhanced set of eligibility criteria. These actions, which led to the setting of new key performance indicators and the formulation of an operational dashboard gave us a more accurate set of data and a more detailed picture of our work across the country. The decrease in some metrics above is largely attributable to this drive for greater accuracy and efficiency.

A comprehensive process to overhaul how we accept and distribute brand donations to projects was undertaken by the team. In collaboration with some of our volunteer Project Coordinators, we devised and tested a new process to ensure fairer distribution with more rigorous risk management.

The work of Partnership Managers (PMs), team members responsible for a cohort of projects, was restructured to give them oversight of a group of projects at a similar stage of development. This has enabled PMs focused on relevant, structured support to enable projects to move to the next stage of development. For instance, new projects are given a slimmed down induction containing the most relevant information to enable them to get up and running; more established projects might receive greater support in their fundraising and local marketing activities. PMs are meeting virtually with projects on a regular basis and are out and about visiting projects on the ground. This relationship-led approach is designed to give volunteers higher quality support. We piloted some new initiatives against the same objective, including trialing a new digital ID card, giving volunteers a new way of accessing key notifications and the website, as well as being able to identify themselves easily to CPs and drop off points and simplifying the volunteer sign up process, ensuring that we only obtain and hold data that is absolutely necessary.

In line with our commitment to give more focused attention to the volunteering experience, we recruited a Senior Manager for Volunteering Experience, Fundraising and Communications, whose post is designed to give greater structure and thought to how we can support, empower and communicate with our volunteers, giving them more and better support to help them to fulfil their crucial roles.

To that end, we conducted our first ever volunteers' survey, asking them to rate their experience with the charity across a range of metrics. The feedback we received is playing a pivotal role in shaping our volunteer strategy for next year and beyond.

Although there is much to do, overall, our volunteers report a high level of satisfaction with their experience at the charity and a strong sense of values-aligned fulfilment with the work they are doing.

Comments from our volunteers include:

"Our local team are incredible. Some have become friends. Working in a team of likeminded people is lovely."

"When a Community Partner tells you the impact receiving toiletries has had on an individual/family you know it is extremely worthwhile and therefore enjoy being able to bring joy to someone's life"

"Everytime I distribute products to community partners I feel soooo uplifted!!"

Partnerships

Work with existing key partners and the cultivation of new corporate relationships produced strong results across the year, resulting in an increase in income and exciting new communications and campaign initiatives. According to the financial and product commitment, companies can partner with us through a tiered scheme, Gold, Silver and Bronze. Highlights included:

- Our fundamental partnership with Boots has continued to go from strength to strength. We featured as their Christmas Charity Partners, which resulted in the donation of an additional 100,000 hygiene essentials as part of a match donation initiative across October, November and December. They also continued to provide drop off box locations in stores across the country, bringing in vital public donations and raising awareness. Through the partnership, Soap & Glory also donated a substantial sum from the sale of gift box sets and we worked together on communications initiatives for International Womens Day and a *Back to School* Campaign. Boots were also the sponsors of our updated research report *Hygiene Poverty in 2024*. The financial and strategic commitment of Boots remains a key pillar in our strategy.

- We were delighted to build on our longstanding collaboration with Unilever, moving into the first year of our Gold tiered partnership with significant financial and product support. We are working on exciting new initiatives with them for financial year 2024/25.
- Our Gold partnership with method moves into its third year. We were also delighted to continue work with Curlsmith, Wilton London and smol on ongoing tiered partnerships.
- We partnered worked with smol on their *Suds in Schools* campaign which has received two awards, and were signatories to Who Gives a Crap's *Scrap the Roll Tax* campaign.

RESEARCH REPORT *HYGIENE POVERTY IN 2024*

In October 2022, The Hygiene Bank (THB) published ground-breaking research to benchmark the hidden crisis of hygiene poverty in the UK. The report explored the incidence of hygiene poverty and highlighted the voices of those experiencing it. In May 2024, THB expanded on those findings to deepen our understanding of how hygiene poverty affects individuals and families across the country.

Hygiene Poverty in 2024

According to THB's latest research, hygiene poverty affects 4.2m adults in the UK in 2024, with over 1.1 million more impacted compared to 2022, primarily due to the cost-of-living and inflation crises.

The incidence of hygiene poverty across the entire UK population has risen by 2% since 2022, with notable shifts in demographic profiles. While individuals from lower-income households (C2DE) remain most affected, there has been an increase in hygiene poverty among higher social grades (ABC1), highlighting its widening impact.

Accessing support

Despite the prevalence of hygiene poverty in British society, a significant amount of the individuals affected by hygiene poverty (48%), feel too embarrassed to seek help, whether it is to their friends or family or local charities, food banks, or hygiene banks.

45% of those living in hygiene poverty said they feel judged for going without basic hygiene products. Those who have a disability or a long-term condition, are more likely to report not accessing support due to feeling judged (83%) than those without (71%).

"I feel that I'm letting everyone down and I'm reluctant to ask for help, so I find a way to manage."

Family emerges as the primary source of support (34%); however, many individuals (40%) choose not to seek support, perpetuating the cycle of embarrassment, poor mental health and isolation.

The impact of the cost-of-living crisis

The cost-of-living crisis has worsened hygiene poverty since we published our first research report in 2022; 80% of those experiencing hygiene poverty in 2024 have reported that the cost-of-living crisis has had a negative impact on their ability to afford basic toiletries, leading to difficult choices and increased financial strain.

"I felt embarrassed and also ashamed, because I work full-time, yet still struggle to support myself and my son."

The increased cost of basic toiletries or hygiene items was most commonly cited (71%) as the main reason for the cost of living having a negative impact on the ability to afford these items.

Living in hygiene poverty

A staggering 69% of adults experiencing hygiene poverty are having to make the difficult decision between paying for essential needs like food and bills or purchasing basic toiletries. Consequently, a large proportion of the UK population goes without basic hygiene products.

"It's embarrassing in this day and age to have to choose between heating your home, feeding your kids and keeping yourself clean and hygienically healthy."

Essential items, like deodorant and laundry detergent, are unaffordable for a substantial amount of the UK population, 79% admitted that they have gone without basic toiletries or cleaning products more than once in the past 12 months. When asked about the hygiene products in the household that they have had to go without because they couldn't afford them, 50% said that they couldn't afford razors, 46% couldn't afford laundry detergent or household cleaning products and 42% could not afford deodorant. Other basic items are also

unaffordable, like shampoo (36%), hand sanitised (34%) or toothpaste, toothbrushes and other essential dental products (26%).

The impacts of hygiene poverty

The impacts of hygiene poverty are far-reaching and profound on today's society, impacting people's areas of life: mental health (68%), social life (45%), physical health (34%) or financial situation (29%).

Mental health is disproportionally affecting people with disabilities or long-term conditions (80%) and those claiming Universal Credit (76%). Of those affected by hygiene poverty, 50% said that it makes them feel anxious, depressed or ashamed. Some individuals told us that they experience feeling of shame and embarrassment, which often lead to stress, anxiety and depression.

"I feel ashamed, deprived and a failure. These feelings impacted on my physical health negatively, I felt weak and tired."

Having to go without basic toiletries has a direct impact on people's physical health, with 23% saying they have trouble sleeping, 20% citing skin rashes and infections and 18% having dental problems. The majority of those in hygiene poverty (55%), have not visited a dentist in the past 12 months.

"Living without basic toiletries or hygiene items has been an excruciating struggle in my day-to-day life. The physical toll is unbearable! I endure constant discomfort and health risks like skin infections and dental problems because I can't afford essentials like soap and toothpaste."

Beyond mental and physical health, hygiene poverty also hinders an individual's ability to participate in society, with 92% reporting decreased social interaction with friends and family and 13% saying they have avoided going to work due to hygiene-related issues. Some of the people surveyed reported that the lack of confidence and self-esteem is affecting their work life, alongside fears of discrimination from co-workers.

"There have been days when I cleaned my teeth without toothpaste and I've had to leave my hair unwashed. Makes me reluctant to mix with my colleagues as I'm concerned I smell."

The impact on children

The research also explores the effects of hygiene poverty on parents and their children. 65% of parents have reported that, in the past 12 months, they have had to choose between buying hygiene products for themselves of their children, saying that the lack of hygiene products has led to feelings of guilt, shame and has affected their mental and wellbeing.

"My children come first and at times I have to go without so they don't."

1 in 5 parents (22%) said that their children's attendance at school has been impacted by hygiene poverty, with 19% saying that their children have missed school due to dental problems.

Parents have reported that hygiene poverty has affected their children's confidence (33%), mental health (30%) and friendships (28%), which children facing bullying and social isolation at schools.

"[I felt] horrible and disgusting and felt like a terrible mum that I was unable to provide the basics for my children."

Conclusions

It is clear that hygiene poverty continues to inflict hardship on millions across the UK, affecting physical and mental health and preventing people from social integration. As the crisis extends and deepens its impacts, collaborative efforts from government, non-profit organisations and the community are essential to ensure equitable access to basic hygiene essentials for everyone. Only by breaking down the barriers to support and raising awareness, we can work towards a future where no one has to choose between buying food or shampoo.

The whole report is published on our website.

FINANCIAL REVIEW

The Trustees continue to be very grateful to all the individuals and organisations who have supported our work in many different ways since our inception, and throughout the year ended 31 March 2024. Our ability to try to meet the significant increase in demand has only been possible because of the shared vision of our donors and supporters. Every single donation made since our inception has helped us to give a lifeline to people in great need.

The charity continues to use a wide range of fundraising approaches and always aims to achieve best practice. We are registered with the Fundraising Regulator and adhere to the Code of Fundraising Practice. We manage our own fundraising activities and we are also grateful to many other organisations that have chosen us to benefit from their own fundraising activities. We apply best practice to protect our supporter data; we never swap or sell data and only use information that is compliant with the General Data Protection Regulation (GDPR) and relevant data privacy legislation. We take seriously the need to achieve the highest standards.

We have had organisations that have supported the charity as a commercial participator, and an agreement is in place for these fundraising initiatives. The charity held regular meetings to address any issues and received reports to assess the success of the fundraising initiatives.

Financial fundraising for the charity was a combination of grant applications, individual and corporate donations, and fundraising events such as challenges and treks. The funds raised were correctly recorded as unrestricted and restricted. Funds raised by the volunteers for their projects were specifically ring fenced as restricted funds for use by their project.

Grants and donations for the year ended 31 March 2024 was £975k (year ended 31 March 2023: £724k) which was made up of unrestricted income of £659k (year ended 31 March 2023: £464k) and restricted of £316k (year ended 31 March 2023: £260k). Restricted funds are made up of donations and grants that are raised for, and their use restricted to, a specific purpose, or donations subject to donor-imposed conditions. This will include donations that meet the charity's conditions and are ring fenced for use in a specific project or region.

The charity has received wonderful support from other organisations who have donated hygiene products for distribution, and services to aid in the running of the charity. The donated hygiene goods that have been distributed by the charity for the year were estimated to have a value of £5,835k (year ended 31 March 2023: £6,031k). The value of donated services recognised in the accounts for the year was £26k (year ended 31 March 2023: £23k).

Reserves Policy

The charity has reserves totalling £523k (2023: £429k) which is made up of restricted reserves of £248k (2023: £219k) and unrestricted reserves of £275k (2023: £210k). The Trustees are satisfied that unrestricted reserves are in line with their policy of ensuring unrestricted reserves cover at least three months working capital requirements of the charity.

There is a business plan that is expected to support the generation of income from grants and donations for the forthcoming financial year. This will help to build an operational structure that will enable a greater response to the needs of local communities in addressing hygiene poverty.

Governance and management

The charity is constituted as a charitable incorporated organisation ("CIO") and a registered charity (number 1181267). The object and powers of the CIO are established in its governing document which is an association constitution. The charity is also registered with the Scottish Charity Regulator (number SC049895).

The charity is run by a Board of Trustees. As of 31 March 2024, there were 12 part-time and one full-time paid employees to help manage the projects around the UK, to generate income for the charity and to manage its finances and statutory obligations. On the same date, there were 10 members of the Trustee Board. One Trustee, Thomas Poynter, resigned on 21 December 2023 and a new Chair, Dr James Dray, was appointed on 25 July 2023. Board meetings are held quarterly, as are Committee meetings.

Board recruitment and induction

The Chair was appointed following a thorough process, overseen by a nominations committee comprised of Board members, and observed by the CEO. A recruitment company was used for the search, and Trustees and the CEO also used their networks to suggest candidates.

When recruiting new Trustees, we aim to attract a range of candidates who have the skills the charity needs. Having members with different backgrounds, expertise and experience and differing perspectives is of great benefit to the charity. The charity provides new Trustees with induction materials (including the roles and duties of the Trustee, charity law and governance and financial and risk management) and opportunities to gain a thorough understanding of the organisation and its plans, including meetings with Board members and employees and visits to local projects.

Subcommittees

There are three subcommittees with delegated authority for certain matters and to ensure key matters are given increased time and appropriate levels of scrutiny.

- Operations, Finance, Risk and Audit Committee: reviews key performance indicators including the budget and the charity's strategic plan and progress against these. It also reviews strategic, operational and emerging risks, together with oversight of the audit process.
- People Committee: reviews all HR matters, including wellbeing, salaries, recruitment and culture, together with the responsibility for the volunteers, volunteering experience and oversight of the equality, diversity and inclusion strategy.
- Income Generation, Campaigns and Communications Committee: reviews income generation plans and progress against these, campaigns and awareness and external and internal communications plans.

The year saw important progress in the ongoing work of improving the charity's governance. Following a thorough review against the Code of Governance, detailed in our last annual report, we took further steps to build on the recommendations identified and actioned. These included:

- Merging the Audit & Risk and Operations and Finance Committee into one, ensuring i) more efficient discussions as many of the same topics were raised in each separate committee and ii) that issues critical to the charity's future are discussed in the round
- A greater focus on understanding the impact the charity has (see *Plans for the Future*)
- The inclusion of a 'stakeholder slot' in Board meetings to ensure the voices of our volunteers, community partners and service users are structured into the Board's discussions and scrutiny of our progress
- The adoption of Nolan's *Seven Principles of Public Life*
- The election of a Vice-Chair of the Board
- The agreement of standard term limits, applied retrospectively

Remuneration

The charity is committed to ensuring our staff remuneration structure is appropriate and aligned to our values and commitment to EDI. We continue to ensure through our pay principles that we are a fair, equitable and competitive-paying organisation. The charity has structured pay bands and benchmarks new roles against other organisations in the sector. In 2023, we were accredited as a Living Wage employer. Proposed annual pay rises are discussed and agreed by the People Committee, a subcommittee of the Board.

We strive to support our employees' wellbeing and mental health in accordance with our charitable aims. The key management personnel of the charity comprise the Trustees and the Chief Executive Officer and senior management team. As disclosed in note 8 of these financial statements, no Trustees received any remuneration or benefits in their role as Trustee.

Risk Management

The charity has a robust risk management framework with a risk register and incident register. This is reviewed by the senior management team quarterly and submitted to the Operations, Finance, Risk and Audit Committee. The Committee discusses risks that have significantly increased or decreased since the last review and management mitigations against these and considers an overall comparison with previous registers. It also examines residual risks which remain classified red and actions against these. It pays attention to risks in five priority categories: strategy, income generation, systems, people and impact.

The principle risks and uncertainties facing the charity are:

Risk	Management and mitigation measures
Our ability to pursue our agreed strategy, including the establishment of new projects in the most deprived areas of the country and giving volunteers the support they need to fulfil their role	A new phase of our work with our consultants has been commissioned and the development of clear recommendations for a strategic framework are being developed. Recommendations on future development based upon the recent Hygiene Poverty research report
Our ability to generate sufficient income to support our aspirations	Additional resourcing to add capacity to income generation team. Effective management of key partners
Reliance on the capacity of a small central employed team and a large cohort of volunteers, whilst protecting their wellbeing	The addition of an HR partner on a retainer basis to ensure consistent support plus specialized training to ensure best practice in mindset, hybrid working and resilience. Implementing a comprehensive health and safety review
Identifying and affording the right systems that the charity needs to build the necessary infrastructure for our plans	A business case for a new CRM system has been put forward and funders are being sought to ensure sufficient funding
Our ability as a charity to measure our impact and effectiveness more accurately	Developed new KPI and milestones and additional focus on our USP. Regular Townhall meetings and an annual Volunteer Survey

The Committee is satisfied with the mitigations in place against these risks and with the actions proposed to further reduce them.

Serious incident report to the Charity Commission

In April 2024, the charity updated the Commission on a serious incident regarding one of our projects, adding to a report submitted in February 2023. The Commission swiftly notified Trustees that they believed the incident had been dealt with appropriately and responsibly and that they would take no further action. There were no other serious incidents that we have not reported to the Commission in the reporting period.

PLANS FOR THE FUTURE – A NOTE FROM THE CHIEF EXECUTIVE

The stark data uncovered in *Hygiene Poverty in* 2024 underlines the urgent and grave need for The Hygiene Bank's work. The numbers are not just statistics. They represent millions of individuals and families across the UK who are battling a silent crisis. Day in, and day out, 4.2 million people cannot afford to buy items like shampoo, deodorant or washing up liquid. Unfathomably, these basic essentials have become luxury items for many, many people. *Hygiene Poverty in 2024* sends us a clear message: hygiene poverty doesn't discriminate, but it does disproportionately target the most vulnerable among us. Those with disabilities, those from an ethnic minority, parents with children and those on lower incomes are much more likely to be affected.

This is already happening to your neighbours, your colleagues, your friends and maybe even to you. If, like me, you're lucky enough to be able to brush your teeth, bath your baby and clean your home, it's worth remembering that we're all just a job loss, a bereavement or a break-up away from being plunged into what should be unimaginable circumstances.

As the CEO of The Hygiene Bank (THB), I refuse to think that we, as a society, cannot solve this silent crisis. I refuse to accept that this is the new normal for millions of people. I refuse to let my colleagues, my friends and fellow citizens suffer in silence. And I refuse to let hygiene poverty dictate people's lives.

These findings demand solutions, not sympathy. It is time to turn solidarity and compassion into action. It is time for a change.

My role is to build a charity which can meet this challenge and our five year strategy carefully plots the next stage of our journey. Between now and 2029 more people who need essential products to unlock their potential will have got what they need. We will have piloted our approach in areas of high deprivation. Our campaigns will be raising awareness and generating income. We will understand our impact and will use this to improve our plans. A stable and mature organisation will have the operations and income generation capacity to make that vision a reality.

Over the next financial year, we will focus on three priorities.

1. We need to know more about our **impact** to really decide how and where we focus our finite resource. Coupled with the insight from our research, if we can measure what *really* matters, collecting strong data on how effective our work is and how we are benefiting our service users, we can steer our planning, communications and fundraising efforts more incisively.
2. **Volunteers** should be integral to all our thinking. They are the means by which we deliver our impact across the country, and they need high quality support to do their work well, and to act as our ambassadors in communities.
3. Our organisation needs to be **sustainable;** to do our work, we must be **well funded by a diverse income portfolio**. We now need to build on our strengths and reach cohorts of new supporters to ensure we can fund our work for as long as it is needed.

Trustees, team and volunteers are united behind our direction of travel. Like me, they refuse to think that we, as a society, cannot solve this silent crisis, that this is the new normal for millions of people. I hope that this annual report illustrates just a little of our commitment to the next stage of our journey towards ending hygiene poverty for good.

Ruth Brock
Chief Executive Officer

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as we are aware:

- There is no relevant audit information of which the charity's auditor is unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors
Haysmacintyre LLP is deemed to be reappointed under section 487(2) of the Companies Act 2006.

Approved by the Board of Trustees on 17 September 2024 and signed on its behalf by:

Dr James Dray
Chair

Opinion

We have audited the financial statements of The Hygiene Bank ("the charity") for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of the charity's net movement in funds for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We have been appointed as auditor under section 144 of the Charities Act 2011, and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Chair's Statement and Trustees' Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charity; or
- sufficient and proper accounting records have not been kept; or
- the charity financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees for the financial statements

As explained more fully in the Trustees' responsibilities statement (set out on page 14), the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to the regulatory requirements of the Charity Commission, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and Charities SORP (2019).

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to the maintenance of records for donated stock and its distribution and reconciliation for accounting purposes' and valuation of donation goods. Audit procedures performed by the engagement team included:

- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing the controls and procedures of the charity, particularly in relation to the collection, recording and distribution of donated products, to ensure these were in place throughout the year;
- Evaluating management's controls designed to prevent and detect irregularities;
- Review of minutes of meetings to identify expected material amounts of voluntary income and donated services;
- Reviewing and testing journal entries made in the year, particularly those made as part of the year end financial reporting process; and
- Challenging assumptions and judgements made by management in their critical accounting estimates including the valuation of distributed goods, non-recognition of stock and valuation of pro bono services.

Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act, and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's Trustees as a body for our audit work, for this report, or for the opinions we have formed.

Richard Weaver (Senior Statutory Auditor)
for and on behalf of Haysmacintyre LLP, Statutory Auditors
10 Queen Street Place
London
EC4R 1AG

Dated: 19 September 2024

Haysmacintyre LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

The Hygiene Bank
Statement of Financial Activities
For the year ended 31 March 2024

Charity number: 1181267
SC049895

	Notes	Unrestricted 2024 £	Restricted 2024 £	**Total 2024 £**	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
INCOME FROM							
Donations							
Donations		521,667	100,267	**621,934**	325,126	98,441	423,567
Grants		137,313	215,864	**353,177**	139,916	161,067	300,983
Donated goods	3, 4	5,834,795	-	**5,834,795**	6,031,218	-	6,031,218
Donated services	13	25,582	-	**25,582**	22,721	-	22,721
Other income		17,157	-	**17,157**	1,000	-	1,000
Bank interest		4,831	-	**4,831**	1,314	-	1,314
Total income		**6,541,345**	**316,131**	**6,857,476**	6,521,295	259,508	6,780,803
EXPENDITURE ON							
Raising funds							
Fundraising activities	6	82,281	3,304	**85,585**	87,880	2,473	90,353
Charitable activities							
Donated goods	3,6	5,834,795	-	**5,834,795**	6,031,218	-	6,031,218
Other charitable costs	6	559,278	284,227	**843,505**	383,651	298,748	682,399
Total expenditure	6	**6,476,354**	**287,531**	**6,763,885**	6,502,749	301,221	6,803,970
Net income/(expenditure)		64,991	28,600	**93,591**	18,546	(41,713)	(23,167)
Total funds brought forward		210,127	218,845	**428,972**	191,581	260,558	452,139
Total funds carried forward at 31 March	7	**275,118**	**247,445**	**522,563**	210,127	218,845	428,972

All activities relate to continuing operations.

The notes on pages 19 to 26 form part of these financial statements.

The Hygiene Bank
Balance Sheet
As at 31 March 2024

Charity number: 1181267
SC049895

	Notes	Unrestricted 2024 £	Restricted 2024 £	**Total 2024 £**	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
Fixed Assets							
Tangible assets	9	3,761	-	**3,761**	1,678	-	1,678
Investments	10	1	-	**1**	1	-	1
Current Assets							
Debtors	11	35,912	9,148	**45,060**	18,488	14,490	32,978
Cash at bank		283,090	309,346	**592,436**	236,590	236,427	473,017
		319,002	318,494	**637,496**	255,078	250,917	505,995
Creditors: amounts falling due within one year	12	47,646	71,049	**118,695**	46,630	32,072	78,702
Net current assets		**271,356**	**247,445**	**518,801**	208,448	218,845	427,293
Net assets		**275,118**	**247,445**	**522,563**	210,127	218,845	428,972
Funds							
Balance at 1 Apr 2023		210,127	218,845	**428,972**	191,581	260,558	452,139
Movement in funds		64,991	28,600	**93,591**	18,546	(41,713)	(23,167)
Total funds	7	**275,118**	**247,445**	**522,563**	210,127	218,845	428,972

The financial statements were approved by the Board of Trustees on 17 September 2024 and signed on its behalf by:

Dr James Dray
Chair of Trustees

The Hygiene Bank
Statement of Cash Flows
For the year ended 31 March 2024

Charity number: 1181267
SC049895

	Notes	**2024**	2023
		£	£
Cashflows from operating activities			
Net income/(deficit) for the reporting period		93,591	(23,167)
Depreciation		674	366
Loss on disposal of fixed assets		117	-
(Increase)/decrease in debtors		(12,082)	36,346
Increase in creditors		39,993	48,486
Cash provided by operating activities		**122,293**	62,031
Cash flows from investing activities			
Purchase of fixed assets		(2,874)	(1,448)
Cash used in investing activities		**(2,874)**	(1,448)
Increase in cash equivalents		**119,419**	60,583
Cash and cash equivalents as at the start of the year		473,017	412,434
Cash and cash equivalents at the end of the year		**592,436**	473,017

Analysis of changes in net cash funds

	At 1 April 2023	Cashflows	At 31 March 2024
	£	£	£
Cash at bank and in hand	473,017	119,419	592,436
Total cash and cash equivalents	473,017	119,419	592,436

1. General Information

The Hygiene Bank ("the charity") is a charitable incorporated organisation registered with the Charity Commission in England and Wales, charity number is 1181267, and with the Scottish Charity Regulator, charity number SC049895. The registered address of the charity is c/o DAC Beachcroft LLP, The Walbrook Building, 25 Walbrook, London, EC4N 8AF.

2. Principal Accounting Policies

Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. 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) (Charities SORP 2019) and the Charities Act 2011. The charity meets the definition of a public benefit entity under FRS 102.

The presentational currency of the financial statements is sterling.

Going concern

The Trustees are confident that the charity will remain a going concern and that there are no known material uncertainties about the charity's ability to continue. A cash flow forecast has been prepared for the 12-month period following the date of signing of the accounts. This forecast includes all funding received to date as well as committed funding. Assumptions have been made around income that reflect the planned fundraising activities of the charity. Unrestricted cash balances remain above the reserve policy of three months of operational expenses.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees to further any of the charity's purposes. Unrestricted funds include funds, goods donated for distribution and goods and services donated for the charity's own use.

Restricted funds are donations and grants that are raised for, and their use restricted to a specific purpose, or donations subject to donor-imposed conditions. This will include donations that meet the charity's conditions and are ear marked for a specific project or region.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income is only deferred when:

- the donor has specified that the grant or donation can only be used in future accounting periods or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Event income and handling charges are treated as income of the period to which they relate.

Income (continued)

No amounts are included for the contribution of general volunteers. Although the value is considerable, it is excluded due to the difficulty of valuing it reliably.

Goods donated for onward distribution

Goods donated for onward distribution are included as both income and expenditure, at the time of distribution, at a reasonable estimate of their original market value. By their very nature, the product donations we receive are often hugely mixed and difficult to identify and categorise without manual sorting and reworking. This makes it near-impossible to value goods on receipt. Donations from the general public are collected, sorted and weighed. When batched for onward distribution, the goods are weighed and an estimate of their value based on an example basket of products is used. Donations of goods from various companies have been valued based on their recommended retail price, where that information is available or has been confirmed by the donating company.

Resources expended

Expenditure is classified in accordance with the Statement of Recommended Practice as shown below.

Charitable Activities - all expenditure directly relating to the objects of the charity including the direct cost of supporting charitable activities and covers the following activities as incurred:

- Identification of potential donors, obtaining donated goods for onward distribution, the processes for distributing, reporting and accounting for those goods; the registration of volunteers and community partners and maintenance of data relating to the volunteer and community partner organisations;

- Governance Costs – Being financial, legal and administrative expenses incurred in connection with enabling the charity to comply with external regulations, constitutional and statutory requirements; and in providing support to the Trustees in the discharge of their statutory duties. These costs are included within support costs;

- Costs of Generating Funds - The costs incurred to obtain voluntary contributions to the charity including expenditure on increasing the charity' general resources other than through obtaining registration income or goods for distribution and for improving general awareness of the charity within the overall community; and

- Support Costs - Expenditure incurred on activities falling directly within one expenditure classification is charged directly to that classification.

Taxation

As a registered charity, it is potentially exempt from taxation of its income and gains to the extent that these are applied to its charitable objects. The charity is not registered for VAT. Gift Aid is accounted for on a receivable basis.

Operating leases

Operating lease rentals are charged to the Statement of Financial Activities over the term of the lease.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. It also includes the balances held of pre-paid cards being used by some of the charity's volunteers.

Tangible fixed assets

Fixed assets are capitalised in the balance sheet at cost except for items costing less than £250 which are expensed in the year of purchase. Depreciation is calculated to write off the cost of tangible fixed assets, less estimated residual values, on a straight-line basis over the estimated economic lives of the assets concerned. Computers are written off over four years.

Fixed asset investments

Investments in subsidiary undertakings is shown at cost less accumulated impairment losses.

Debtors

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

Creditors and provisions

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

3. Critical accounting judgements and estimation uncertainty

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the charity's accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Those areas subject to judgement and uncertainty are as follows:

- Valuation of goods distributed;
- Valuation of other goods and services received in kind; and
- Accrued income and expenditure.

Goods donated for onward distribution are valued at a reasonable estimate of their original market value.

Other goods and services received are valued either by the donor, or where no value is given, valued at the equivalent market cost were these to be purchased directly by the charity. The charity has also taken into consideration what the charity could have afforded in determining the value to be recognised in the financial statements.

Accrued income and expenditure are estimated where no invoice has been provided. These estimates are based either on third party evidence or on known values not yet invoiced by the service provider.

4. Donated goods and services income

	Unrestricted funds 2024 £	Restricted funds 2024 £	**Total 2024 £**	Unrestricted funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Value of donated good distributed	5,834,795	-	**5,834,795**	6,031,218	-	6,031,218
Services donated for own use	25,582	-	**25,582**	22,721	-	22,721
	5,860,377	-	**5,860,377**	6,053,939	-	6,053,939

5. Net income

Net income for the period is after charging:

	Year ended 31/3/24 £	Year ended 31/3/23 £
Audit fees	23,100	21,000
Operating leases	44,717	46,089

6. Expenditure

	Direct costs 2024 £	Support costs 2024 £	**Total 2024 £**	Direct costs 2023 £	Support costs 2023 £	Total 2023 £
Cost of Charitable Activities						
Donated goods	5,834,795	-	**5,834,795**	6,031,218	-	**6,031,218**
Other charitable costs	435,985	407,520	**843,505**	387,567	294,832	**682,399**
	6,270,780	407,520	**6,678,300**	6,418,785	294,832	**6,713,617**
Cost of Generating Funds						
Fundraising activities	36,734	48,851	**85,585**	48,876	41,477	**90,353**
Total resources expended	**6,307,514**	**456,371**	**6,763,885**	**6,467,661**	**336,309**	**6,803,970**

The support costs relate to the employees and contractors working for the charity, with roles mainly to cover the day to day governance, administration and fundraising efforts of the organisation.

7. Analysis of funds

31 March 2024	Balance brought forward	Incoming resources	Resources expended	Balance carried forward
	£	£	£	£
Restricted funds				
Funds for local projects	212,043	199,339	165,937	245,445
Rent for storage units	6,802	5,000	9,802	2,000
Charity administration	-	111,792	111,792	-
Total restricted funds	218,845	316,131	287,531	247,445

31 March 2023	Balance brought forward	Incoming resources	Resources expended	Balance carried forward
	£	£	£	£
Restricted funds				
Funds for local projects	237,705	248,368	274,030	212,043
Rent for storage units	15,853	11,140	20,191	6,802
Charity administration	7,000	-	7,000	-
Total restricted funds	260,558	259,508	301,221	218,845

Grants were received from various organisations including South Yorkshire Community Foundation, Power NI Energy, Friarsgate Trust, Colyer-Fergusson, Rotary Club of Doncaster St Georges, Norfolk Community Foundation, Sir James Knott Trust, Caterham Oxted and Godstone Lions Club, Bedfordshire & Luton Community Fund, The Eranda Rothschild Foundation, Adnams Charitable Fund, Voluntary Action Doncaster, Community investment Fund North ,Richard Spencer Annual Giving Fund, Steel Charitable Trust, J H Rausing Trust, Value Retail Management (Bicester Village) Ltd, Purey Cust Trust, Ongo Homes, The Grace Trust, Howard Watson Symington, Feoffees of St Michaels Spurriergate, The Homity Trust, Groundwork UK, Lowestoft Charity Board, The Harpur Trust, Sevenoaks District Council, Tenterden Town Council, Ashford Borough Council, Bromley Council, Doncaster Metropolitan Borough Council, Sevenoaks District Council, Sheffield City Council, Stoke City Council, Ards and North Down Borough Council, Oxfordshire County Council, Lowestoft Town, Oxted Parish Council, Medway Council, Nottingham City Council, Cardiff Council, Tamworth Borough Council, Hampshire CC, Lisburn & Castlreagh CC, Lisburn & Castlereagh PCSP, Leicestershire Country Council, Buckinghamshire Council.

These grants were restricted to be used to support our projects to purchase of hygiene products which are then donated to those in need in local communities, to secure storage, for marketing materials and to fund administration costs.

8. Staff Costs

The charity had an average of 13 employees during the year (2023: 12).

Staff costs comprise	Year ended 31/03/2024	Year ended 31/03/2023
	£	£
Salaries and wages	398,312	305,724
Social security costs	33,017	20,834
Other pension costs	11,139	9,751
	442,468	**336,309**

There was one employee whose emoluments (excluding employer National Insurance contributions and employer pension costs) exceeded £60,000. This employee was in the band £70,001-£80,000. For the year ended 31 March 2023, no employee received emoluments in excess of £60,000

The key management personnel (KMP) of the charity comprise the Trustees and the Chief Executive Officer. The total employee benefits (including employer National Insurance contributions and employer pension costs) for the KMP amounted to £92,185 (Year ended 31 March 2023: £65,196).

No trustee was remunerated for their role as a trustee during the year (Year ended 31 March 2023: none).

One trustee was reimbursed for expenses of £1,610 (Year ended 31 March 2023: £670). These expenses relate to the cost of purchasing hygiene products as part of their additional role as volunteer for a local project. The hygiene products were distributed free of charge to local community partners.

9. Tangible Fixed Assets

	Computer equipment	At 31 March 2024
	£	£
Cost		
Opening	2,090	2,090
Additions	2,874	2,874
Disposals	(312)	(312)
At 31 March 2024	4,652	4,652
Depreciation		
Opening	412	412
Charge in the year	674	674
Disposals	(195)	(195)
At 31 March 2024	891	891
Net book value		
At 31 March 2024	**3,761**	**3,761**
At 31 March 2023	1,678	1,678

10. Fixed Assets Investments

A subsidiary company, The Hygiene Bank Trading Limited, was formed on 24 February 2022. One ordinary share was issued for a par value of £1. The company did not trade during the year and remained dormant at 31 March 2024.

11. Debtors

	Unrestricted funds 31/3/24 £	Restricted funds 31/3/24 £	**Total 31/3/24 £**	Unrestricted funds 31/3/23 £	Restricted funds 31/3/23 £	Total 31/3/23 £
Trade debtors	24,731	200	**24,931**	9,491	1,517	11,008
Prepayments	6,049	8,727	**14,776**	3,179	12,814	15,993
Accrued income	5,132	221	**5,353**	5,818	159	5,977
	35,912	**9,148**	**45,060**	**18,488**	**14,490**	**32,978**

12. Creditors

	Unrestricted funds 31/3/24 £	Restricted funds 31/3/24 £	**Total 31/3/24 £**	Unrestricted funds 31/3/23 £	Restricted funds 31/3/23 £	Total 31/3/23 £
Trade creditors	7,209	11,012	**18,221**	1,363	1,731	3,094
Deferred income	370	59,915	**60,285**	-	26,732	26,732
Accruals	25,608	122	**25,730**	34,944	3,609	38,553
Inter-company creditor	1	-	**1**	1	-	1
Taxation and social security	14,458	-	**14,458**	10,322	-	10,322
	47,646	**71,049**	**118,695**	**46,630**	**32,072**	**78,702**

13. Donation of services for own use

	Year ended 31/3/24 £	Year ended 31/3/23 £
Legal services	-	4,473
Room hire	22,162	9,698
Website support	3,420	8,550
	25,582	22,721

14. Obligation under operating leases

Our operating leases relates to self-storage facilities to store hygiene products before being distributed to community partners. There are no leases which are in excess of 12 months.

At 31 March 2024, the charity did not have any obligations in respect of non-cancellable operating leases.

15. Analysis of net assets between funds

	Unrestricted funds 31/3/24 £	Restricted funds 31/3/24 £	**Total 31/3/24 £**	Unrestricted funds 31/3/23 £	Restricted funds 31/3/23 £	Total 31/3/23 £
Debtors	35,912	9,148	**45,060**	18,488	14,490	32,978
Cash at bank and in hand	283,090	309,346	**592,436**	236,590	236,427	473,017
	319,002	318,494	**637,496**	255,078	250,917	505,995
Creditors: amounts falling due within one year	47,646	71,049	**118,695**	46,630	32,072	78,702
Net current assets	**271,356**	**247,445**	**518,801**	**208,448**	**218,845**	**427,293**

16. Related party transactions

Ten (2023: eight) Trustees made donations to the charity amounting to £61,795 (2023: £54,137).

The spouse of a Trustee provided freelance administration services during the year ended 31st March 2024 and received total remuneration of £7,440 (2023: £nil)

17. Capital commitments

The charity did not have any capital commitments (2023: none).

18. Contingent liability

The charity does not have any contingent liabilities (2023: none).

19. Post balance sheet events

There were no significant events affecting the charity since the end of the year.

THE HYGIENE BANK

England & Wales - Charity number 1181267

Accounts

THE HYGIENE BANK

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

CHARITY NUMBER: 1181267
SC049895

Website	https://www.thehygienebank.com
News	https://thehygienebank.com/news/
Instagram	https://www.instagram.com/thehygienebank/
More info	https://linktr.ee/thehygienebank/

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Name:	The Hygiene Bank	
Charity number:	1181267 SC049895	
Trustees:	Guy Davies	Appointed 27 March 2023
	James Dray (Chair)	Appointed 25 July 2023
	Elizabeth Hall	
	Elaine Jackson	
	Rahul Moodgal	
	Caroline Parr	
	Paul Pashley	
	Mark Phillips	
	Thomas Poynter	Resigned 21 December 2023
	Matthew Press	Resigned 28 March 2023
	Morag Punton	Appointed 1 July 2022
	Lorraine Waters	
Registered address:	c/o DAC Beachcroft LLP The Walbrook Building 25 Walbrook London EC4N 8AF	
Bankers:	National Westminster Bank Plc	
Independent Auditor:	Haysmacintyre LLP 10 Queen Street Place London EC4R 1AG	

The Board of Trustees is proud to present this Annual Report. It details the achievements of The Hygiene Bank in tacking hygiene poverty, as we return to a world more like the one the charity was formed in, pre-Covid.

Whilst the impact the charity has had is considerable, our collective efforts cannot yet meet the scale of increasing demand. In December 2022, Joseph Rowntree Foundation (JRF) found that 7.2 million people were going without the basics. The Trussell Trust – many of whose foodbanks The Hygiene Bank is proud to supply – reported that 320,000 people used their foodbanks for the first time. The Hygiene Bank saw our waiting list grow rapidly, with over 1,200 community organisations awaiting support by year end.

So, the challenge the charity must meet is considerable. In the following pages you will read about key milestones – surpassing 1,000 tonnes of distributed product, the recruitment of over 100 more volunteers, the opening of many new projects in new areas, which all illustrate the extraordinary efforts the charity has made to alleviate the suffering caused by hygiene poverty.

Understanding the nature of the crisis which faces us is critical. So, the publication of *Hygiene Poverty 2022*, a ground-breaking research project conducted with the help of YouGov and the support of our foundational partner, Boots, was one of the standout moments of the year. This, the first independent, nationally representative account of the incidence, scale and impacts of hygiene poverty in the UK not only plays a vital role in our societal understanding of hygiene poverty but will form the basis of the charity's strategic direction – and the case for change we must make - for the next few years.

You can read about this proposed direction on page 12, but one thing is clear. We will only achieve our ambitions if we draw – and build - on the incredible efforts, dedication, skills, expertise and commitment of our volunteers, our central office team (including the new CEO, Ruth Brock, who was recruited this year) and the Board. Together with our brand partners, our funders and our community partners, we form an inspiring community, united by our values and our mission – to end hygiene poverty. This report details just some of their amazing stories and contributions.

I am proud and delighted to have taken the baton as the new Chair of this extraordinary charity. I have always been passionate about tackling inequality. When I first came across The Hygiene Bank, I was struck by its mission and values, but also by the incredibly practical approach it has taken to support people to empower themselves to achieve their goals and aspirations. Hygiene poverty is a particularly pernicious, but largely hidden problem that requires much more attention. I am hopeful that our next phase will continue to deliver for those experiencing hygiene poverty, whilst seeking longer term systemic solutions.

James Dray

Dr James Dray
Chair
26 January 2024

The Trustees present their annual report. together with the financial statements of The Hygiene Bank (the charity) for the year ended 31 March 2023.

ACHIEVEMENTS AND PERFORMANCE

Below are highlights and key performance indicators of what we achieved over the past 12 months, to 31 March 2023 (comparison is for 15 months to 31 March 2022):

- 626 (2022: 509) active volunteers;
- 201 (2022: 160) active Hygiene Bank projects operated across the UK;
- 677 (2022: 1,044) new community partners signed up to receive products from the charity;
- 1,523 (2022: 1,853) registered community partners supported their service users;
- Over 350,000 kg (2022: over 605,000 Kg) of personal and household hygiene products were distributed;
- 1,267 (2022: 995) drop off locations were in operation, 829 (2022: 477) of which are in Boots UK stores;
- 453 (2022: 227) schools were supported;
- 27,000 followers across all social media channels, and more than 70 social media accounts for local projects.

OBJECTIVES AND ACTIVITIES

The objects of the charity are:

The relief of people living in the United Kingdom and such parts of the world as the Trustees shall from time to time determine who are in conditions of financial need, hardship or distress, in particular but not exclusively by:

1. Providing or assisting other charities and organisations in the provision of toiletries and other essential hygiene products;
2. Making grants or donations of toiletry gifts, make-up and grooming products that will improve the conditions of life of such people;
3. Assisting in the establishment of projects throughout the world that will prevent or relieve financial need, hardship or distress by the provision of toiletries and other essential hygiene products; and
4. Improving the lives and prospects of such people by challenging injustice through research, policy, collaboration and advocacy.

We believe every one of us should have access to basic hygiene essentials. It is not right that keeping clean should be a luxury or a privilege for anyone in our society.

We work with local communities to tackle the domestic and societal crisis of hygiene poverty by:
1. Raising awareness that hygiene poverty is close to home and a problem we can solve together;
2. Building a social movement to end hygiene poverty;
3. Collecting and distributing hygiene, personal grooming and household cleaning products; and
4. Raising funds to enable the charity deliver on its objects.

We want to see:
1. Recognition amongst citizens and government that hygiene poverty is unjust;
2. A self-organised social movement to tackle hygiene poverty; and
3. Hygiene products donated by citizens and businesses improving the well-being of those living with low-income, and helping to empower people to overcome poverty.

How it works:
1. Groups, individuals, local businesses and educational organisations volunteer to set up a hygiene bank project in their area;
2. They are matched with local community partners (such as charities, community groups, projects and services, local authority services, schools and social landlords) who serve those in that same community who have been swept into poverty;
3. Community partners distribute the donated products free of charge to their clients and service users;
4. Supporting The Hygiene Bank is a simple way to support not just one organisation, but hundreds of grassroots initiatives tackling a wide range of issues, from poverty to domestic abuse and disability.

OUR PROJECTS, VOLUNTEERS AND COMMUNITY PARTNERS

The Hygiene Bank comprises a network of locally run Hygiene Banks, our 'local projects'. Centrally coordinated, yet autonomous to meet local needs, our model enables us to connect with communities and ensures that local donations support local people. Our central team provide the crucial infrastructure, partnerships, administration, and strategic direction to maximise our impact.

In 2022/23, our growing movement attracted 271 new volunteers, bringing us to a total of 626, empowering us to open 86 new projects, bringing our total number of projects to 201.
Together these projects supported 1,523 Community Partners, distributing more than 350,000kg of hygiene products to foodbanks, schools, refuges, homeless shelters and a whole range of local charities and community organisations.

Case Study: The Hygiene Bank Luton and St Albans

The Hygiene Bank Luton and St Albans is run by project co-ordinators, Katy and Lorna. It was set up in 2019 and has distributed over 52,000kg of product.

"Our project is constantly evolving. When we first joined, our group met once a month in someone's house – we'd spread out the donations across the living room floor and share them out amongst our six Community Partners.

Three years on and our team of 10 volunteers now meet weekly at a shipping container to support over 40 Community Partners, across three towns, distributing over 15,000kg of hygiene basics during the year, including creating over 1,500 family support packages.

Although we're a much bigger project now, we keep our small yet supportive ethos; we love to make sure that each family bag or teen washbag we create is beautifully presented and carefully put together. To us, the support we offer is personal.

"My son has learnt to brush his teeth for the first time thanks to your kind donation" Parent recipient of family pack, Luton

50% of Luton's population live in poverty, including 22,000 children. We aim to reach as many people as possible, as effectively as possible, so we work with our Local Education Welfare Team, who work across all 73 schools in Luton.

A highlight from 2022/23 was receiving a grant of nearly £10,000 to enable us to double the capacity of our bag-building work for the Luton schools and so reach out even further into the community.

There's so much more to do, we will never lose sight of the need for our support and our packages will always come with a 'Love from The Hygiene Bank' gift tag!"

Volunteers
"It's really rewarding to know that you are helping local people get through difficult times. Being part of your community's support network … it's really special" Heather, THB Edinburgh.

Our people are the heart and soul of our movement, united by their belief that **everyone deserves to feel clean**.

Supported by the dedicated central team, our volunteers embody our values, supporting communities to thrive by enabling access to hygiene basics.

In line with our values, together, our volunteers ...

- **...build stronger, more resilient communities** by working with local Community Partners to reach the people who need us the most
- **...foster wellbeing** by providing the hygiene basics fundamental to confidence and self-esteem.
- **...challenge the injustice of hygiene poverty,** getting families the products they need, and engaging with local and national media to raise awareness and promote change
- **...stand alongside those in crisis;** a job loss, bereavement or relationship breakdown can happen to anyone – and our local projects help to provide the safety net that might not otherwise be there.

"We provided some hygiene basics for some Christmas packs, which were given alongside toys and sweets to children. One 6-year-old boy said his favourite gifts were the bubble bath and his toothbrush, enthusing that 'he had two bubbly baths that week'. Sometimes, when I feel our work is just a drop in the ocean, I think of that small boy and it all feels worth it." Marie, THB Tamworth

GROUNDBREAKING RESEARCH: HYGIENE POVERTY 2022

In October 2022, YouGov published 'Hygiene Poverty 2022', the first comprehensive, national, mixed methodology research study into the scale and impacts of hygiene poverty in the UK.

Commissioned by The Hygiene Bank and funded by Boots, the launch of this pioneering publication was broadcast live on BBC Breakfast News. Its publication marked a significant milestone in the history of our charity, paving the way for meaningful, evidence-based change.

Our research provides the first national benchmark of hygiene poverty and confirms the disproportionate impact on those living with a disability or long-term health condition, large families, younger people and ethnic minorities.

It links hygiene poverty with poor mental health, social exclusion, family stress and indicates how the issue compounds the poverty cycle, by reducing people's ability to engage in education and employment.

Importantly, it also highlights the shame and stigma that inhibits people from speaking out and documents the lived experience of those living in this uniquely oppressive form of poverty.

Truly ground-breaking, our research has exposed the 'hidden crisis' of hygiene poverty in the UK and will help us to form the strategy and campaigns we need, to work towards eradicating it.

A summary of the report's key findings is below.

Hygiene Poverty 2022: The evidence for change

Mental Health
The most-reported impact of hygiene poverty was its negative effect on mental health.

Social isolation was identified as a significant impact of hygiene poverty, with many respondents reporting feelings of shame and anxiety, which often leads to isolation.

Three in five (61%) people experiencing hygiene poverty say that it has negatively impacted their mental health.

- 50% of people experiencing hygiene poverty said that they had felt anxious or depressed and 49% said they felt ashamed/embarrassed as a result of going without basic toiletries or hygiene items
- 39% said they have avoided seeing a friend
- 36% said they had avoided going to a social event
- 32% have avoided seeing family
- a third said they felt lonely or isolated

"I used to go out and see my friends, but I got anxiety about the way I looked and smelt, so I became a recluse, I was so upset that my life had changed." Hygiene Poverty 2022 participant

Cycle of Poverty:
Hygiene poverty was also identified as a barrier to employment and education, with many respondents avoiding job interviews, work or education, highlighting its potential to trap people in a cycle of poverty.

- One in eight (13%) said they have avoided going to a job interview
- 12% said they had avoided going to work
- 9% had avoided going to school, college or university, rising to 16% of 18-24 year olds

"I feel really depressed, I feel worthless, I can't prepare for a job, I don't think I will ever be able to get out, or have confidence to get back to normal life." Hygiene Poverty 2022 participant

Family Stress:
Of those living in hygiene poverty with dependent children:

- Three in five (62%) said that they have had to choose between buying hygiene products for themselves or their child(ren)
- Two in five said that their children's confidence has been negatively impacted
- 39% said that their children's participation in hobbies including sports had been negatively impacted
- 41% said that their children's mental health had been negatively impacted
- 37% said that their children's physical health had been negatively impacted
- 32% said that their children's performance at school had been negatively impacted

"I'm the sole provider, they deserve the world, to feel that I'm failing them, I can't give them what I want to... I don't want them to be looked at differently, but people look at me, I feel it, and that's an added pressure." Hygiene Poverty 2022 participant

OUR BRANDS AND CORPORATE PARTNERS

Brand collaborations are core to our mission to bring communities, businesses and policy makers together to tackle hygiene poverty.

We empower socially conscious brands to play a visible and valued role in our movement, helping them connect and resonate with their ethos driven customers.

Our visibility as the largest hygiene poverty charity gives brands national exposure and impact in communities throughout the UK. Managed and supported by a dedicated central team, brand collaborations are amplified across our social platforms, where we have and engaged and growing follower base.

Innovative to the core, The Hygiene Bank has always championed the power of brands to make a difference. Whether that's a strategic partnership, instore or online activation-led opportunities or simple donation and fundraising programmes, we have the portfolio and capacity to create impact and drive return on investment.

Case study: Boots

Our deeply rooted partnership with Boots strengthened and evolved in the year. In addition to its consistent support in raising vital donations, Boots' sponsorship of *Hygiene Poverty 2022* - our ground-breaking research project – enabled us to expose the extent of the previously hidden crisis of hygiene poverty and propel the issue up on the national agenda.

The fundamental synergy in our values and ethos makes our partnership with Boots unique and transformative. From the store managers that champion our local projects and host our drop off points, to our high-profile campaigns such as the Boots and Hygiene Bank *Back to School* project, our collaboration is a constant source of strength and inspiration.

"Our collaboration is rooted in the notion of community, health equity and the belief that everyone should have access to basics in life. Boots was founded on the belief that everyone should have access to affordable healthcare and hygiene essentials and it remains core to our ethos today." Lucy Reynolds, Director of Communications and ESG, Boots

Boots Highlights 2022/23:

Donation Points:

- New donation points: 231
- Total donation points: 829
- KG collected: 29,430kg

Donations Boost:
Boots donates an additional hygiene product for every kg collected via the Hygiene Bank donation points in Boots stores, resulting in an extra 234,622 products donated to people living in hygiene poverty. Customers can also make an instant donation of £3, £5 or £10 to The Hygiene Bank when shopping online.

Back to School with Boots and the Hygiene Bank 2022:
Profound and impactful, *Back to School 2022* highlighted the growing scale of hygiene poverty in schools, with fresh data and an impactful media campaign.

This year's campaign saw Boots donate an additional 50,000 products donated to families in need. As a result of the campaign, we saw an increase of customer donations to The Hygiene Bank through Boots stores of almost 25% month on month, with over two tonnes of products donated to The Hygiene Bank from Boots customers in both August and September, when the campaign landed.

Invested employees:
In addition to the fantastic store managers who support our local projects, initiatives such as the Boots Product Delivery Team's 'volunteer day' for Refugee Week make this relationship truly special.

The team chose to use their volunteer day compiling 2,500 beautifully presented bags filled with hygiene essentials to help Ukrainian refugees.

Distributed to those in need by our local projects, this gesture brought our values of compassion and community to life.

Empowering brand campaigns:
Boots gave our brand campaigns fantastic visibility in-store and online, helping boost awareness and uptake of promotions such as Unilever's 'Buy one, donate one' and Always 'buy two donate one' offers.

Case study: Unilever
"Our massive Unilever donation was a highlight of 2022! With the cost of living crisis and Christmas around the corner, it came at such a difficult time for our Community Partners and helped so many families" THB Edinburgh.

Following on from the success of 2021's *'Help Tackle Hygiene Poverty'* campaign, we once again joined forces with Unilever and Boots to provide those in need with access to essential hygiene basics.

Between 29th June and 23rd August 2022, Unilever engaged some of its most popular brands in a 'Buy two, donate one' campaign in Boots stores and boots.com, resulting in 237,520 units donated.

Unilever supported the activation with a full marketing and PR campaign, involving leading social media influencers including Kate Lawler, Honest Mum and Pro Green.

Over 100 of our projects directly benefitted from the Unilever campaign. The logistics behind this work were complex, with smaller projects receiving bespoke parcels of product, while those larger projects received entire pallets.

Case study: Always
We were thrilled to benefit from a 'buy 2, donate 1' offer with Always during their #RethinkyourReaction campaign to shake the shame and stigma out of conversations about periods.

For every purchase of two packs of Always or Tampax in the '2 for £5' promotion in Boots stores or online, Always donated a period product to The Hygiene Bank.

This campaign has resulted in over 300,000 period product donations whilst also sparking new conversations about periods and period poverty in the UK through in-store and social media support.

Case study: Curlsmith
Our research highlighted that ethnic minority groups are disproportionally affected by hygiene poverty, making our Bronze Tier partnership with Curlsmith incredibly important.

Our projects are overjoyed to receive Curlsmith donations so that they can ensure all our families in need are being supported with products that project confidence and self-esteem.

The partnership kicked off with a 48 hour '1 FOR 1' promotion, with Curlsmith donating a full-sized product for every order placed between 8th-10th of February, resulting in over 1,000 products.

Case study: smol
In 2022, over 13,000 smol customers opted to join smol's 'Donate-a-Wash' scheme, to donate two washes to The Hygiene Bank when placing their own order. This brings the total of smol customer opt-ins to 26,881.

Our partnership offers smol an accessible and engaging way for its ethically conscious customers to make a direct impact on hygiene poverty.

As part of their Giving December campaign, smol also donated a wash for every new sign up throughout the month, resulting in an additional 37,896 washes donated, and bringing the total of washes donated throughout 2022 to 379,571.

FINANCIAL REVIEW

The Trustees continue to be very grateful to all the individuals and organisations who have supported our work in many different ways since our inception, and throughout the year ended 31 March 2023. Our ability to try to meet the significant increase in demand has only been possible because of the shared vision of our donors and supporters. Every single donation made since our inception has helped us to give a lifeline to people in great need.

The charity continues to use a wide range of fundraising approaches and always aims to achieve best practice. We are registered with the Fundraising Regulator and adhere to the Code of Fundraising Practice. We manage our own fundraising activities and we are also grateful to many other organisations that have chosen us to benefit from their own fundraising activities. We apply best practice to protect our supporter data; we never swap or sell data and only use information that is compliant with the General Data Protection Regulation (GDPR) and relevant data privacy legislation. We take seriously the need to achieve the highest standards.

We have had organisations that have supported the charity as a commercial participator, and an agreement is in place for these fundraising initiatives. The charity held regular meetings to address any issues and received reports to assess the success of the fundraising initiatives.

Financial fundraising for the charity was a combination of grant applications, individual and corporate donations, and fundraising events such as challenges and treks. The funds raised were correctly recorded as unrestricted and restricted. Funds raised by the volunteers for their projects were specifically ring fenced as restricted funds for use by their project.

Grants and donations for the year ended 31 March 2023 was £724k (15 months to 31 March 2022: £841k) which was made up of unrestricted income of £464k (15 months to 31 March 2022: £377k) and restricted of £260k (15 months to 31 March 2022: £464k). Restricted funds are made up of donations and grants that are raised for, and their use restricted to, a specific purpose, or donations subject to donor-imposed conditions. This will include donations that meet the charity's conditions and are ring fenced for use in a specific project or region.

The charity has received wonderful support from other organisations who have donated hygiene products for distribution, and services to aid in the running of the charity. The donated hygiene goods that have been distributed by the charity for the year were estimated to have a value of £6,031k (15 months to 31 March 2022: £6,351k). The value of donated services recognised in the accounts for the year was £23k (15 months to 31 March 2022: £35k).

Reserves Policy

The charity has reserves totalling £429k (2022: £452k) which is made up of restricted reserves of £219k (2022: £261k) and unrestricted reserves of £210k (2022: £191k). The Trustees are satisfied that unrestricted reserves are in line with their policy of ensuring unrestricted reserves cover at least three months working capital requirements of the charity.

There is a business plan that is expected to support the generation of income from grants and donations for the forthcoming financial year. This will help to build an operational structure that will enable a greater response to the needs of local communities in addressing hygiene poverty.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as a charitable incorporated organisation ("CIO") and a registered charity (number 1181267). The object and powers of the CIO are established in its governing document which is an association constitution. The charity is also registered with the Scottish Charity Regulator (number SC049895).

The charity is run by a Board of Trustees, with co-opted members. As at 31 March 2023 there were 12 paid employees to help manage the projects around the UK, registration of new volunteers and community partners.

Approximately six meetings of the Board are held annually.

Governance
The Hygiene Bank's practices were reviewed by the CEO and Chair of Trustees in March 2023 and assessed against the Charity Governance Code. Following the review, which was discussed by the whole Board of Trustees, the committee structure was slightly adjusted to ensure an equitable balance of Trustee responsibility was achieved. The Trustees have established four subcommittees with delegated authority for certain matters and to ensure key matters are given increased time and appropriate levels of scrutiny.

- Operations and Finance Committee: to review key performance indicators including the budget and organisational progress against this, operational issues and progress against the Trustees' agreed strategy.
- Audit and Risk Committee: to review strategic, operational and emerging risks, together with oversight of the audit process.
- People Committee: All HR matters, including wellbeing, salaries and recruitment, together with responsibility for the volunteers and the volunteering experience and oversight of the equality, diversity and inclusion strategy.
- Income Generation, Campaigns and Communications Committee: Review income generation plans and progress against these, agree campaigns and awareness raising and external and internal communications plans

Recruitment and Appointment of New Trustees
When recruiting new Trustees, we aim to attract a range of candidates who have the skills the charity needs. Having members with different backgrounds, expertise and experience, and differing perspectives will be of great benefit to the charity.

One Trustee resigned in March 2023 and another in December 2023. We appointed two new Trustees, one in July 2022 and in March 2023. Following the year end, a new Chair was appointed in July 2023. Trustees are appointed on merit, ensuring we have a balance of skills and experience. Trustees are subject to DBS checks where applicable.

Induction
The charity promotes a learning culture and encourages development training across the charity.

All new trustees undertake an induction programme, which includes a training session with the operational team, understanding the roles and duties of the Trustees, charity law and governance, and financial and risk management.

Additional training is arranged as needed for individual Trustees or for the Trustees as a whole.

The Trustees confirm that they have complied with section 17(5) of the 2011 Charities Act in having paid due regard to the Charity Commission's guidance on public benefit.

Remuneration policy
The charity is committed to ensuring our staff remuneration structure is appropriate and aligned to our values and commitment to EDI. We continue to ensure through our pay principles that we are a fair, equitable and competitive- paying organisation. In 2023 we were accredited as a Living Wage employer and we continue to support our employees' wellbeing and mental health in accordance with our charitable aims.
The key management personnel of the charity comprise the Trustees and the Chief Executive Officer. As disclosed in note 8 of these financial statements, no Trustees received any remuneration or benefits in their role as Trustee.

Risk management
The charity has in place a risk management framework with a documented risk register and incident register.

The Board has put in place an audit and risk committee, which is a sub-committee of the main Board. The Terms of Reference of the sub-committee is to continually review and update the risk register, and to consider the:

1. top 10 strategic risks;
2. operational risks;
3. emerging risks; and
4. incident register.

The principal risks and uncertainties facing the charity are managing the growth of the charity both in the UK and in overseas territories, and the management, storage, and recording of donated products. The risks have been reviewed, and systems and processes have been established to mitigate those risks.

In February 2023, the charity reported a serious incident regarding one of our projects to the Charity Commission. Following an assessment, the Commission notified Trustees that they believed the incident and been dealt with appropriately and responsibly and that they would take no further action. For this reporting period, there are no other serious incidents that we have not reported to the Commission.

PLANS FOR THE FUTURE – A NOTE FROM THE CHIEF EXECUTIVE

I was so excited to take on the role of CEO of The Hygiene Bank in July 2022, at a pivotal point in the charity's journey. In just four short years, The Hygiene Bank had grown from one person supplying hygiene essentials, into a leading national charity tackling hygiene poverty throughout the UK.
What struck me most about this incredible movement was the explicit mission to solve the problem for good. We are working to ensure that one day everyone in the UK will have access to essential hygiene products – and so we simply won't have to exist anymore.

My remit as incoming CEO was to roadmap this journey by collaborating with our community partners and service users, our volunteers, head office team and trustees to build a strategy. This needs to ensure we have maximum impact with the products we supply, whilst creating campaigns for meaningful change, driven by our values of challenging injustice, fostering wellbeing, compassion and community.

Despite the extraordinary efforts and achievements set out in this report, there is so much further to go to make hygiene poverty – with the suffering it causes – a poverty of the past.

But there is much scope for optimism. Now we understand more about the issue from our research, we have – as a community - set out a plan to make a clear, measurable impact on reducing it. Moving from an extraordinary period of organic growth to this focused approach is a vital next step towards our ultimate goal of ending hygiene poverty for good.

To achieve this, we must:

- **Strengthen and empower our existing projects**, giving our incredible volunteers more of the training, systems and support they need to make their work even more impactful.
- **Recruit even more dedicated, passionate people** to join those already giving their time for free – and particularly find them in areas where we don't yet work.
- **Focus on areas of the UK with the most deprived communities.** Hygiene poverty is alarmingly widespread and increasing. We need to set up new, brilliant projects to get products to people who need them the most.
- **Campaign and communicate;** getting products to people is vital; but we need to go further. We must raise awareness and build campaigns which make change happen.

- **Measure our impact;** as this report sets out, we know how much product we distribute. Next, we need to truly understand *how* it helps, who it helps the most, and how we can do better.
- **Find new partners and build the charity.** We'll only end hygiene poverty for good if we do it together. We need new brands, new charity and community partners, new advocates and ambassadors and more supporters to join our community. And we need to build the efficient, value for money organization, with the infrastructure and a team of diverse, fulfilled, hardworking colleagues to make it all happen.

Our mission to end hygiene poverty and cease to be needed feels like an ambitious challenge right now, but with the determination and collaboration this report already demonstrates, we believe this is a goal we can, and will, achieve.

Ruth Brock
Chief Executive Officer
26 January 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as we are aware:

- There is no relevant audit information of which the charity's auditor is unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors
Haysmacintyre LLP is deemed to be reappointed under section 487(2) of the Companies Act 2006.

Approved by the Board of Trustees on 26 January 2024 and signed on its behalf by:

Dr James Dray – Chair of Trustees

Opinion

We have audited the financial statements of The Hygiene Bank ("the charity") for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of the charity's net movement in funds for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We have been appointed as auditor under section 144 of the Charities Act 2011, and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Chair's Statement and Trustees' Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charity; or
- sufficient and proper accounting records have not been kept; or
- the charity financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees for the financial statements

As explained more fully in the Trustees' responsibilities statement (set out on page 14), the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to the regulatory requirements of the Charity Commission, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and Charities SORP (2019).

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to the maintenance of records for donated stock and its distribution and reconciliation for accounting purposes' and valuation of donation goods. Audit procedures performed by the engagement team included:

- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing the controls and procedures of the charity, particularly in relation to the collection, recording and distribution of donated products, to ensure these were in place throughout the year;
- Evaluating management's controls designed to prevent and detect irregularities;
- Review of minutes of meetings to identify expected material amounts of voluntary income and donated services;
- Reviewing and testing journal entries made in the year, particularly those made as part of the year end financial reporting process; and
- Challenging assumptions and judgements made by management in their critical accounting estimates including the valuation of distributed goods, non-recognition of stock and valuation of pro bono services.

Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act, and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's Trustees as a body for our audit work, for this report, or for the opinions we have formed.

Richard Weaver (Senior Statutory Auditor)
for and on behalf of Haysmacintyre LLP, Statutory Auditors
10 Queen Street Place
London
EC4R 1AG

Dated: 29 January 2024

Haysmacintyre LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

The Hygiene Bank **Charity number: 1181267**
Statement of Financial Activities **SC049895**
For the year ended 31 March 2023

	Notes	Unrestricted 2023 £	Restricted 2023 £	**Total 2023** £	Unrestricted 15m ended 31/3/22 £	Restricted 15m ended 31/3/22 £	Total 15m ended 31/3/22 £
INCOME FROM							
Donations							
Donations		325,126	98,441	**423,567**	326,429	205,630	532,059
Grants		139,916	161,067	**300,983**	50,500	258,857	309,357
Donated goods	3, 4	6,031,218	-	**6,031,218**	6,350,651	-	6,350,651
Donated services	13	22,721	-	**22,721**	34,638	-	34,638
Other income		1,000	-	**1,000**	-	-	-
Bank interest		1,314	-	**1,314**	-	-	-
Total income		**6,521,295**	**259,508**	**6,780,803**	6,762,218	464,487	7,226,705
EXPENDITURE ON							
Raising funds							
Fundraising activities	6	87,880	2,473	**90,353**	47,217	1,500	48,717
Charitable activities							
Donated goods	3, 6	6,031,218	-	**6,031,218**	6,350,651	-	6,350,651
Other charitable costs	6	383,651	298,748	**682,399**	350,396	308,670	659,066
Total expenditure	6	**6,502,749**	**301,221**	**6,803,970**	6,748,264	310,170	7,058,434
Net income/(expenditure)		18,546	(41,713)	**(23,167)**	13,954	154,317	168,271
Gross transfers between funds		-	-	**-**	(2,609)	2,609	-
Total funds brought forward		191,581	260,558	**452,139**	180,236	103,632	283,868
Total funds carried forward at 31 March	7	**210,127**	**218,845**	**428,972**	191,581	260,558	452,139

All activities relate to continuing operations.

The notes on pages 21 to 28 form part of these financial statements.

The Hygiene Bank
Balance Sheet
As at 31 March 2023

Charity number: 1181267
SC049895

	Notes	Unrestricted 2023 £	Restricted 2023 £	**Total 2023 £**	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Fixed Assets							
Tangible assets	9	1,678	-	**1,678**	596	-	596
Investments	10	1	-	**1**	1	-	1
Current Assets							
Debtors	11	18,488	14,490	**32,978**	45,992	23,332	69,324
Cash at bank		236,590	236,427	**473,017**	174,189	238,245	412,434
		255,078	250,917	**505,995**	220,181	261,577	481,758
Creditors: amounts falling due within one year	12	46,630	32,072	**78,702**	29,197	1,019	30,216
Net current assets		**208,448**	**218,845**	**427,293**	190,984	260,558	451,542
Net assets		**210,127**	**218,845**	**428,972**	191,581	260,558	452,139
Funds							
Balance at 1 Apr 2022/ 31 Dec 2020		191,581	260,558	**452,139**	180,236	103,632	283,868
Movement in funds		18,546	(41,713)	**(23,167)**	11,345	156,926	168,271
Total funds	7	**210,127**	**218,845**	**428,972**	191,581	260,558	452,139

The financial statements were approved by the Board of Trustees on 26 January 2024 and signed on its behalf by:

James Dray

Dr James Dray
Chair of Trustees

The Hygiene Bank **Charity number: 1181267**
Statement of Cash Flows **SC049895**
For the year ended 31 March 2023

	Notes	**2023**	15m ended 31 March 2022
		£	£
Cashflows from operating activities			
Net income/(deficit) for the reporting period		(23,167)	168,271
Depreciation		366	46
Decrease/(Increase) in debtors		36,346	(12,938)
Increase in creditors		48,486	20,354
Cash provided by operating activities		**62,031**	175,733
Cash flows from investing activities			
Purchase of fixed assets		(1,448)	(642)
Investment in subsidiary		-	(1)
Cash used in investing activities		**(1,448)**	(643)
Increase in cash equivalents		**60,583**	175,090
Cash and cash equivalents as at 1 April 2022/ 1 January 2021		412,434	237,344
Cash and cash equivalents at the end of the year/ period		**473,017**	412,434

Analysis of changes in net cash funds

	At 1 April 2022	Cashflows	At 31 March 2023
	£	£	£
Cash at bank and in hand	412,434	60,583	473,017
Total cash and cash equivalents	412,434	60,583	473,017

1. General Information

The Hygiene Bank ("the charity") is a charitable incorporated organisation registered with the Charity Commission in England and Wales, charity number is 1181267, and with the Scottish Charity Regulator, charity number SC049895. The registered address of the charity is c/o DAC Beachcroft LLP, The Walbrook Building, 25 Walbrook, London, EC4N 8AF.

2. Principal Accounting Policies

Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. 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) (Charities SORP 2019) and the Charities Act 2011. The charity meets the definition of a public benefit entity under FRS 102.

The presentational currency of the financial statements is sterling.

Going concern

The Trustees are confident that the charity will remain a going concern and that there are no known material uncertainties about the charity's ability to continue. A cash flow forecast has been prepared for the 12-month period following the date of signing of the accounts. This forecast includes all funding received to date as well as committed funding. Assumptions have been made around income that reflect the planned fundraising activities of the charity. Unrestricted cash balances remain above the reserve policy of three months' of operational expenses.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees to further any of the charity's purposes. Unrestricted funds include funds, goods donated for distribution and goods and services donated for the charity's own use.

Restricted funds are donations and grants that are raised for, and their use restricted to a specific purpose, or donations subject to donor-imposed conditions. This will include donations that meet the charity's conditions and are ear marked for a specific project or region.

Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Event income and handling charges are treated as income of the period to which they relate.

No amounts are included for the contribution of general volunteers. Although the value is considerable, it is excluded due to the difficulty of valuing it reliably.

Goods donated for onward distribution

Goods donated for onward distribution are included as both income and expenditure, at the time of distribution, at a reasonable estimate of their original market value. By their very nature, the product donations we receive are often hugely mixed and difficult to identify and categorise without manual sorting and reworking. This makes it near-impossible to value goods on receipt. Donations from the general public are collected, sorted and weighed. When batched for onward distribution, the goods are weighed and an estimate of their value based on an example basket of products is used. Donations of goods from various companies have been valued based on their recommended retail price, where that information is available or has been confirmed by the donating company.

Resources expended

Expenditure is classified in accordance with the Statement of Recommended Practice as shown below.

Charitable Activities - all expenditure directly relating to the objects of the charity including the direct cost of supporting charitable activities and covers the following activities as incurred:

- Identification of potential donors, obtaining donated goods for onward distribution, the processes for distributing, reporting and accounting for those goods; the registration of volunteers and community partners and maintenance of data relating to the volunteer and community partner organisations;

- Governance Costs – Being financial, legal and administrative expenses incurred in connection with enabling the charity to comply with external regulations, constitutional and statutory requirements; and in providing support to the Trustees in the discharge of their statutory duties. These costs are included within support costs;

- Costs of Generating Funds - The costs incurred to obtain voluntary contributions to the charity including expenditure on increasing the charity' general resources other than through obtaining registration income or goods for distribution and for improving general awareness of the charity within the overall community; and

- Support Costs - Expenditure incurred on activities falling directly within one expenditure classification is charged directly to that classification.

Taxation

As a registered charity, it is potentially exempt from taxation of its income and gains to the extent that these are applied to its charitable objects. The charity is not registered for VAT. Gift Aid is accounted for on a receivable basis.

Operating leases

Operating lease rentals are charged to the Statement of Financial Activities over the term of the lease.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. It also includes the balances held of pre-paid cards being used by some of the charity's volunteers.

Tangible fixed assets

Fixed assets are capitalised in the balance sheet at cost except for items costing less than £250 which are expensed in the year of purchase. Depreciation is calculated to write off the cost of tangible fixed assets, less estimated residual values, on a straight-line basis over the estimated economic lives of the assets concerned. Computers are written off over four years.

Fixed asset investments

Investments in subsidiary undertakings is shown at cost less accumulated impairment losses.

Debtors

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

Creditors and provisions

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

3. Critical accounting judgements and estimation uncertainty

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the charity's accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Those areas subject to judgement and uncertainty are as follows:

- Valuation of goods distributed;
- Valuation of other goods and services received in kind; and
- Accrued income and expenditure.

Goods donated for onward distribution are valued at a reasonable estimate of their original market value.

Other goods and services received are valued either by the donor, or where no value is given, valued at the equivalent market cost were these to be purchased directly by the charity. The charity has also taken into consideration what the charity could have afforded in determining the value to be recognised in the financial statements.

Accrued income and expenditure are estimated where no invoice has been provided. These estimates are based either on third party evidence or on known values not yet invoiced by the service provider.

4. Donated goods and services income

	Unrestricted funds 2023 £	Restricted funds 2023 £	**Total 2023 £**	Unrestricted funds 15m ended 31/3/22 £	Restricted Funds 15m ended 31/3/22 £	Total 15m ended 31/3/22 £
Value of donated good distributed	6,031,218	-	**6,031,218**	6,350,651	-	6,350,651
Services donated for own use	22,721	-	**22,721**	34,638	-	34,638
	6,053,939	-	**6,053,939**	6,385,289	-	6,385,289

5. Net income

Net income for the period is after charging:

	Year ended 31/3/23 £	15m ended 31/3/22 £
Audit fees	21,000	14,700
Operating leases	46,089	39,174

6. Expenditure

	Direct costs 2023 £	Support costs 2023 £	**Total 2023 £**	Direct costs 15m ended 31/3/22 £	Support costs 15m ended 31/3/22 £	Total 15m ended 31/3/22 £
Cost of Charitable Activities						
Donated goods	6,031,218	-	**6,031,218**	6,350,651	-	6,350,651
Other charitable costs	387,567	294,832	**682,399**	423,965	235,101	659,066
	6,418,785	294,832	**6,713,617**	6,774,616	235,101	7,009,717
Cost of Generating Funds						
Fundraising activities	48,876	41,477	**90,353**	10,035	38,682	48,717
Total resources expended	**6,467,661**	**336,309**	**6,803,970**	6,784,651	273,783	7,058,434

The support costs relate to the employees and contractors working for the charity, with roles mainly to cover the day to day governance, administration and fundraising efforts of the organisation.

7. Analysis of funds

31 March 2023	Balance brought forward	Incoming resources	Resources expended	Fund transfer	Balance carried forward
	£	£	£	£	£
Restricted funds					
Funds for local projects	237,705	248,368	274,030	-	212,043
Rent for storage units	15,853	11,140	20,191	-	6,802
Charity administration	7,000	-	7,000	-	-
Total restricted funds	260,558	259,508	301,221	-	218,845

31 March 2022	Balance brought forward	Incoming resources	Resources expended	Fund transfer	Balance carried forward
	£	£	£	£	£
Restricted funds					
Funds for local projects	97,150	423,737	285,791	2,609	237,705
Rent for storage units	6,482	25,750	16,379	-	15,853
Charity administration	-	15,000	8,000	-	7,000
Total restricted funds	103,632	464,487	310,170	2,609	260,558

Grants were received from various organisations including: Armagh City, Banbridge and Craigavon Borough Council, Arnold Clark, Ashford BC, Austin Bailey Foundation, Bedfordshire & Luton Community Fund, Bromley Council, Buckinghamshire Council, Cardiff Council, City of Doncaster Council, City of York Council, Community Links Bromley, Cornwall Council, Doncaster Culture and Leisure Trust, Doncaster Metropolitan Borough Council, Enable Leisure and Culture, Groundwork UK, The Friarsgate Trust, The Julia and Hans Rausing Trust, Kent Community Foundation, Leicestershire County Council, Lisburn & Castlereagh PCSP, Lord Barnaby's Foundation, Medway Council, Medway Towns Soroptimist Trust, Mole Valley District Council, Norfolk Community Foundation, Oxfordshire County Council, Oxted Parish Council, Police and Crime Commissioner for South Yorkshire, Purey Customer Trust, The Robert McAlpine Foundation, Sir James Knott Trust, Skinners Company, Souter Charitable Trust, South Yorkshire Community Foundation, St James Place Charitable Foundation, Staffordshire CC , Stoke City Council, Suffolk Community Foundation, Tamworth BC, Tandridge District Council, Tesco, The Eranda Rothschild Foundation, The February Foundation, The Grace Trust, The Homity Trust, The Mall, The Shears Foundation, The Town Council of Royal Leamington Spa, Voluntary Action Doncaster, Young Barnet Foundation.

These grants were restricted to be used to support our projects to purchase of hygiene products which are then donated to those in need in local communities, to secure storage, for marketing materials and to fund administration costs.

8. Staff Costs

The charity had an average of 12 employees during the period (2022: 8).

Staff costs comprise	**Year ended 31/3/23**	15m ended 31/3/22
	£	£
Salaries and wages	305,724	242,289
Social security costs	20,834	21,971
Other pension costs	9,751	9,523
	336,309	**273,783**

There were no employees whose benefits (excluding employer National Insurance contributions and employer pension costs) exceeded £60,000 (15m ending 31 March 2022 nil).

The key management personnel (KMP) of the charity comprise the Trustees and the Chief Executive Officer. The total employee benefits (including employer National Insurance contributions and employer pension costs) for the KMP amounted to £65,196 (15m ended 31 March 2022: £50,726).

No trustee was remunerated for their role as a trustee during the year (15m ended 31 March 2022: none).

One trustee was reimbursed for expenses of £670 (15m ended 31 March 2022: £200). These expenses relate to the cost of purchasing hygiene products as part of their additional role as volunteer for a local project. The hygiene products were distributed free of charge to local community partners.

9. Tangible Fixed Assets

	Computer equipment	At 31 March 2023
	£	£
Cost		
Opening	642	642
Additions	1,448	1,448
At 31 March 2023	2,090	2,090
Depreciation		
Opening	46	46
Charge in the year	366	366
At 31 March 2023	412	412
Net book value		
At 31 March 2023	**1,678**	**1,678**
At 31 March 2022	596	596

10. Fixed Assets Investments

A subsidiary company, The Hygiene Bank Trading Limited, was formed on 24 February 2022. One ordinary share was issued for a par value of £1. The company did not trade during the year and remained dormant at 31 March 2023.

11. Debtors

	Unrestricted funds 31/3/23 £	Restricted funds 31/3/23 £	**Total 31/3/23 £**	Unrestricted funds 31/3/22 £	Restricted funds 31/3/22 £	Total 31/3/22 £
Trade debtors	9,491	1,517	**11,008**	-	-	-
Prepayments	3,179	12,814	**15,993**	4,802	14,249	19,051
Accrued income	5,818	159	**5,977**	41,190	9,083	50,273
	18,488	**14,490**	**32,978**	45,992	23,332	69,324

12. Creditors

	Unrestricted funds 31/3/23 £	Restricted funds 31/3/23 £	**Total 31/3/23 £**	Unrestricted funds 31/3/22 £	Restricted funds 31/3/22 £	Total 31/3/22 £
Trade creditors	1,363	1,731	**3,094**	7,578	500	8,078
Deferred income	-	26,732	**26,732**	-	-	-
Accruals	34,944	3,609	**38,553**	15,432	519	15,951
Inter-company creditor	1	-	**1**	1	-	1
Taxation and social security	10,322	-	**10,322**	6,186	-	6,186
	46,630	**32,072**	**78,702**	29,197	1,019	30,216

13. Donation of services for own use

	Year ended 31/3/23	15m ended 31/3/22
	£	£
Marketing and media	-	16,815
Legal services	4,473	17,286
Room hire	9,698	-
Website support	8,550	-
Other	-	537
	22,721	34,638

14. Obligation under operating leases

Our operating leases relates to self-storage facilities to store hygiene products before being distributed to community partners. There are no leases which are in excess of 12 months.

At 31 March 2023, the charity did not have any obligations in respect of non-cancellable operating leases.

15. Analysis of net assets between funds

	Unrestricted funds 31/3/23 £	Restricted funds 31/3/23 £	**Total 31/3/23 £**	Unrestricted funds 31/3/22 £	Restricted funds 31/3/22 £	Total 31/3/22 £
Debtors	18,488	14,490	**32,978**	45,992	23,332	69,324
Cash at bank and in hand	236,590	236,427	**473,017**	174,189	238,245	412,434
	255,078	250,917	**505,995**	220,181	261,577	481,758
Creditors: amounts falling due within one year	46,630	32,072	**78,702**	29,197	1,019	30,216
Net current assets	**208,448**	**218,845**	**427,293**	190,984	260,558	451,542

16. Related party transactions

Eight (2022: seven) Trustees made donations to the charity amounting to £54,137 (2022: £69,610).

No Trustees (2022: one) provided services to the charity via companies that they are involved with on a pro-bono basis, and the amount recognised in the financial statements was £nil (2022: £16,815).

There were no other related party transactions.

17. Capital commitments

The charity did not have any capital commitments (2022: none).

18. Contingent liability

The charity does not have any contingent liabilities (2022: none)

19. Post balance sheet events

There were no significant events affecting the charity since the end of the year.

THE HYGIENE BANK

England & Wales - Charity number 1181267

Accounts

THE HYGIENE BANK

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE 15 MONTH PERIOD ENDED 31 MARCH 2022

CHARITY NUMBER: 1181267
SC049895

Website	https://www.thehygienebank.com
News	https://thehygienebank.com/news/
Instagram	https://www.instagram.com/thehygienebank/
More info	https://linktr.ee/thehygienebank/

For the 15 month period ended 31 March 2022

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For the 15 month period ended 31 March 2022

Name:	The Hygiene Bank	
Charity number:	1181267 SC049895	
Trustees:	Edward Fraser	Resigned 16 March 2022
	Elizabeth Hall	
	Elaine Jackson	
	Rahul Moodgal	
	Caroline Parr	
	Paul Pashley	
	Mark Phillips	
	Thomas Poynter (Chair)	
	Matthew Press	
	Morag Punton	Appointed 1 July 2022
	Lorraine Waters	
Registered address:	c/o DAC Beachcroft LLP The Walbrook Building 25 Walbrook London EC4N 8AF	
Bankers:	National Westminster Bank Plc	
Independent Auditor:	Haysmacintyre LLP 10 Queen Street Place London EC4R 1AG	

I am incredibly proud that we have such a wealth of positive stories to share despite the difficulties of operating in yet another period marred by the pandemic.

From the very start, 2021 offered little cause for optimism. Our third national lockdown hit on January 6th, straight off the back of a Christmas spent apart from friends and family.

From there, the economic climate grew increasingly difficult as the year unfolded, with the end of the Furlough scheme coinciding with the cuts to Universal Credit in October.

As 2021 drew to a close, poverty rates were rising, food bank use was at unprecedented levels and many of us were already feeling the effects of a looming cost of living crisis.

I am in awe of the resilience and agility of The Hygiene Bank community in meeting the growing need for our services in 2021 into 2022.

First and foremost, I want to thank our incredible network of over 500 Volunteers. Our Volunteers bring our values to life, challenging injustice and championing compassion in their local communities. From responding to late-night crisis calls to campaigning for local funds and donations, our Volunteers are the heart and soul of The Hygiene Bank.

Our Volunteers are supported by an enterprising and highly driven Head Office team. Their tenacity, passion and energy has built a cohesive and purposeful community of Brands, Corporate Sponsors and Fundraisers that are truly invested in the mission.

Through generous donations and funding, this community has played a pivotal role in maintaining our ability to provide hygiene basics throughout the pandemic, even in periods of national lockdown.

Throughout this report, you will read of initiatives that would not have been possible if it wasn't for the donations and grants that were awarded to The Hygiene Bank. It is hard to choose highlights in a year where every single donation carried such weight, but a special thank you must go to Boots UK for being a constant source of support, facilitating our brand partnerships and investing in the future of the fight against hygiene poverty.

I want to thank you for coming on this journey with us. Whether you have supported us as an individual, signed on as a brand or corporate partner, or approved a grant or fund application, your involvement makes all the difference. Every single action takes us one step closer to achieving our mission of eradicating hygiene poverty in the UK.

Best wishes,

Tom Poynter

Tom Poynter
Chair
31 October 2022

The Trustees present their annual report together with the financial statements of The Hygiene Bank (the charity) for the 15 month period ended 31 March 2022.

Achievements and performance

We launched our strategy for the next 3 years through to 2023.

Below are highlights and key performance indicators of what we achieved over the past 15 months to 31 March 2022 (comparison is for 12 months in 2020):

- 509 (2020: 409) active volunteers;
- 160 (2020: 152) active Hygiene Bank projects operated across the UK;
- 1,044 (2020: 917) new community partners signed up to receive products from the charity;
- 1,853 (2020: 1,400) registered community partners supported for their service users;
- Over 605,000 kg (2020: over 363,000 Kg) of personal and household hygiene products were distributed;
- 995 (2020: 774) drop off locations, 477 (2020: 245) of which opened in Boots UK stores;
- 228 (2020: 276) additional schools were supported by our Official Schools Partnership Programme;
- 27,000 followers across all social media channels, and more than 70 social media accounts for local projects; and
- Over £841,000 (2020: £505,000) in funding was secured.

Objectives and activities

The objects of the charity are:

The relief of people living in the United Kingdom and such parts of the world as the Trustees shall from time to time determine who are in conditions of financial need, hardship or distress, in particular but not exclusively by:

(1) providing or assisting other charities and organisations in the provision of toiletries and other essential hygiene products;
(2) making grants or donations of toiletry gifts, make-up and grooming products that will improve the conditions of life of such people;
(3) assisting in the establishment of projects throughout the world that will prevent or relieve financial need, hardship or distress by the provision of toiletries and other essential hygiene products; and
(4) Improving the lives and prospects of such people by challenging injustice through research, policy, collaboration and advocacy.

We believe every one of us should have access to basic hygiene essentials. It is not right that keeping clean should be a luxury or a privilege for anyone in our society.

We work with local communities to tackle the domestic and societal crisis of hygiene poverty by:

1. Raising awareness that hygiene poverty is close to home and a problem we can solve together;
2. Building a social movement to end hygiene poverty;
3. Collecting and distributing hygiene, personal grooming and household cleaning products; and
4. raising funds to enable the charity deliver on its objects.

We want to see:

1. Recognition amongst citizens and government that hygiene poverty is unjust;
2. A self-organised social movement to tackle hygiene poverty; and
3. Hygiene products donated by citizens and businesses improving the well-being of those living with low-income, and helping to empower people to overcome poverty.

How it works:

1. Groups, individuals, local businesses and educational organisations volunteer to set up a hygiene bank project in their area;
2. They are matched with local community partners (such as charities, community groups, projects and services, local authority services, schools and social landlords) who serve those in that same community who have been swept into poverty;
3. Community partners distribute the donated products free of charge to their clients and service users; and
4. Supporting The Hygiene Bank is a simple way to support not just one organisation, but hundreds of grassroots initiatives tackling a wide range of issues, from poverty to domestic abuse and disability.

Focus on community

Our Volunteers

Our volunteers are the heart and soul of the charity. We believe their energy and commitment make us one of the most innovative and impactful support charities in the UK.

The Hygiene Bank's network of over 509 volunteers proactively fundraise in their communities and forge key frontline relationships with Community Partners to alleviate hygiene poverty. They continually challenge injustice and champion community action.

Undeterred by the pandemic, our volunteers delivered outstanding impact throughout the COVID-19 era and beyond.

The Hygiene Bank is committed to supporting the requirements of our growing volunteer network, with a central Head Office team providing ongoing support with logistics and marketing in addition to hosting regular grant application drop-in sessions and town hall events hosted by our chairman and CEO.

An additional Partnership Manager was appointed to the Head Office team in 2021 to meet the needs of our proactive volunteer community. This commitment to supporting the needs of our growing network of volunteers will continue to be a central objective of the charity's development.

Local Projects:

The Hygiene Bank is comprised of a network of locally run Hygiene Banks, our 'Local Projects'. Centrally coordinated, yet completely autonomous to meet the needs of their area, our model enables The Hygiene Bank to connect with communities and ensures that local donations serve local needs.

In collaboration with our supportive head office team, our Local Projects raised over £464,000 in local grants and funds. All funds raised at a local level are reinvested into the community, allowing Local Projects to purchase the exact hygiene products needed by their Community Partners, whether that's period products, nappies or laundry detergent.

At the close of March 2022, The Hygiene Bank comprised 160 Local Projects, an increase of 8 since December 2020. These Local Projects are spread throughout the UK and support over 1,800 Community Partners.

Our Educational Partnerships:

In the period January 2021-March 2022, The Hygiene Bank had over 227 Schools registered as Community Partners. Partnering with schools enables us to deliver support through existing community relationships, allowing families to access hygiene essentials without shame or stigma.

It is the unique position of schools in the heart of the community that inspired our Educational Partnership Programme Pilot in September 2021. The objective was to reach people experiencing poverty in areas of deep poverty and deprivation that fall outside the reach of our existing network of Local Projects.

The Pilot focused on two schools in Liverpool, an area selected for its high rates of child poverty, with over 25% of children living in the Liverpool City Region living in poverty.

The Pilot proved very successful, supporting over 200 students and families experiencing poverty. Through working with the schools, we were able to deliver over 618kg of hygiene essentials purchased with a starter loan of £2,500 raised by our Community Partner, The Star Academies Multi Academy Trust.

To maintain a steady supply, we set up collection boxes in local Boots stores and onboarded some store employees as volunteers.

Feedback proves our pilot reached families in need during one of the most financially and socially difficult periods of our generation. Our pilot surpassed its objectives and will shape The Hygiene Bank's strategy for reaching unmet areas of need in 2022 and beyond.

Influencing the Hygiene Poverty Conversation:

Our vision and values place great emphasis on the importance of raising awareness and being a voice for change. We collaborated with communities, businesses and thought leaders to drive awareness and create new and meaningful conversations.

National Hygiene Week:

National Hygiene Week returned for the second year in July 2021, with a hard-hitting 'Look Up' campaign, resulting in a media reach of over 16.8 million.

Rooted in the need to drive awareness of hygiene poverty as a hidden crisis in modern society, this nationwide campaign encouraged everyone to 'Look Up' and recognise the scale and impact of hygiene poverty in their community.

National Hygiene Week featured both local and national elements:

A vibrant street art campaign brought the issue of hygiene poverty to life and created a real buzz in communities with high rates of hygiene poverty.

In addition to local fundraising activities, our Head Office organised a Royal Park Trek in London: a 42km route from Richmond to Greenwich. We also held an online auction, featuring music memorabilia from legends such as Elton John and George Michael.

We hosted a series of informative and directional panel discussions focusing on community, brands and advocacy to generate national conversation. These collaborative panel discussions involved thought leaders such as MPs and peer organisation representatives as well as Community Partners alongside trustees and volunteers from The Hygiene Bank.

Resonating with children was a key part of National Hygiene Week. Thanks to our partner Boots, we were able to provide hygiene poverty lesson plans for Key Stage (KS) 2 and KS3. All resources were free to download.

We will host our 3rd National Hygiene Week in October 2022, with a campaign to continue the conversation and encourage more volunteers and donations. This National Hygiene Week will be a platform to promote the findings from "Hygiene Poverty 2022", the first-ever national study into the incidence and impact of hygiene poverty.

#ItsInTheBag

Our popular #itsinthebag campaign returned in December 2021, with over 5,400 bags given out to those in need. Christmas 2021 was so hard for so many, and we are proud of our #itsinthebag campaign for delivering a much-needed dose of luxury and love to those who needed it the most.

"Hygiene Poverty 2022": The first ever national study of hygiene poverty in the UK

In late 2021, we commissioned YouGov to produce the first-ever comprehensive national study into hygiene poverty. The research will be a nationally representative survey, focusing on the incidence and impact of hygiene poverty.

The demand for our support has been overwhelming and our grassroots, community-based network has brought the reality of hygiene poverty into sharp focus. We have witnessed the life-inhibiting effects of hygiene poverty, from children being bullied at school to adults being housebound. We have heard consistent reports regarding the shame and stigma felt by those experiencing it and we know that hygiene poverty affects every stage of life from infancy to old age.

However, despite having a wealth of grassroots evidence, there has never been a truly comprehensive analysis of hygiene poverty at a national level. We believe that this lack of independent, national data has been a significant factor in suppressing awareness of hygiene poverty, allowing it to thrive largely undetected as a hidden crisis in the UK.

With poverty rates rising and the cost-of-living crisis putting more and more pressure on households in the UK, it is vital that we expose this hidden crisis and campaign for real, meaningful change.

"Hygiene Poverty 2022" will be a ground-breaking, timely and compelling review of hygiene poverty, giving us a credible picture of the scale, incidence and impact of hygiene poverty in the UK. It is a vital steppingstone in our mission for change.

<u>Covid-19's Impact</u>

Pre-Covid-19, a vast majority of our product donations came from the public, so once most of our drop off points were no longer accessible, our donations from the public reduced drastically. We acted quickly to deliver hygiene products to local communities across the UK. It was critical our focus shifted to working with brand partners to gather donations and simultaneously raise funds to purchase products.

Over the past 15 months, we saw endless goodwill and compassion for those who faced difficult decisions such as paying for heating or being able to buy cleaning supplies for the home. We are keenly aware there will be many more struggling financially and in need especially with higher energy costs, higher fuel bills and higher food prices. We will continue to assess the strategic implications as we refine and improve our operational model moving forward.

Focusing on the impact of Covid-19 will be essential to ensure we provide support to those most in need. We know the pandemic has hit areas of deprivation hardest. As the economic impact is better understood it is likely that demand for The Hygiene Bank will be greater.

Financial Review

The Trustees continue to be very grateful to all the individuals and organisations who have supported our work in many different ways since our inception and throughout the 15 month period ended 31 March 2022. Our ability to meet the significant increase in demand has only been possible because of the shared vision of our donors and supporters. Every single donation made since our inception has helped us to give a lifeline to people in great need.

The charity continues to use a wide range of fundraising approaches and always aim to achieve best practice. We are registered with the Fundraising Regulator and adhere to the code of Fundraising practice. We manage our own fundraising activities and we are also grateful to many other organisations that have chosen us to benefit from their own fundraising activities. We apply best practice to protect our supporter data; we never swap or sell data and only use information that is compliant with the General Data Protection Regulation (GDPR) and relevant data privacy legislation. We take seriously the need to achieve the highest standards and we are not aware of any failure on our part to comply with fundraising standards. We have not received any complaints in relation to our fundraising efforts during the period (In 2020, we received one complaint relating to the Christmas #ItsInTheBag appeal, which was resolved quickly and directly with the volunteer).

We have had organisations that have supported the charity as a commercial participator, and an agreement is in place for these fundraising initiatives. The charity held regular meetings to address any issues and received reports to assess the success of the fundraising initiatives.

Financial fundraising for the charity was a combination of grant applications, individual and corporate donations, and fundraising events such as challenges and treks. The funds raised were correctly recorded as unrestricted and restricted. Funds raised by the volunteers for their projects were specifically ring fenced as restricted funds for their project.

Grants and donations for the 15 month period ended 31 March 2022 was £841,000 (2020: £506,000) which was made up of unrestricted income of £377,000 (2020: £290,000) and restricted of £464,000 (2020: £216,000). Restricted funds are made up of donations and grants that are raised for, and their use restricted to, a specific purpose, or donations subject to donor-imposed conditions. This will include donations that meet the charity's conditions and are ring fenced for use in a specific project or region.

Grants were received from various organisations including: ASDA, Boots UK, Millie's Watch, Robert McAlpine Foundation, The Henhurst Charitable Trust, The National Lottery, Arnold Clark Community Fund, Asda Foundation, Aviva, Bank of Ireland, Beacon Community Centre, CAF, Cafe Nucleus (Nucleus Arts), Cardiff City Council, Charles Burrell Centre, Community Barnet, Community Foundation for Staffordshire, Community Foundation Tyne & Wear and Northumberland, Community Together, The Co-op, Countryside Properties, Coyler Fergusson Charitable Trust, Cranleigh Parish Council, Croydon Council, Devon County Council, Doncaster Borough Council, Doncaster Culture and Leisure Trust, Ecclesiastical, Eranda Rothschild Foundation, Friarsgate Trust, Fullabrook, Glamorgan Voluntary Services, Gowling, Guildford Borough Council, Harborough Anglican Team, Hertfordshire County Council, Ilfracombe Rotary Club, Karbon Homes, Kent County Council, Little Meadow, Medway Council, The Neighbourly Community Fund, Norfolk Community Foundation, North Devon Council, Oxted Parish Council, Persimmon Homes, Powys Association of Voluntary Organisations (PAVO), Prudential, Quest Personal Care Global Ltd, Sevenoaks District Council, Sevenoaks Lions Club, Sevenoaks Round Table, Sevenoaks Town Council, St Albans City & District Council, Staffordshire County Council, Stoke City Council, Suffolk Community Foundation, Sun Life of Canada, Surrey County Council, Swansea Council, Tamworth Borough Council, Tesco Community Fund, The Charles Lewis Foundation, The Community Foundation for Staffordshire, The Ernest Kleinwort Charitable Trust, The Homity Trust, The Hubb Foundation, The Leathersellers Company, The Pavers Foundation, The Rotary Club Ashtead and Epsom, The Rotary Club Basingstoke, The Rotary Club Doncaster, The Rotary Club Farnham, The Rotary Club Thanet, The Young Barnet Foundation, Tunbridge Wells Round Table, Union Lodge, Unum, Voluntary Action Doncaster, Waitrose, Wandsworth Council, Watford Foodbank, Waverley Borough Council, West Kent Housing Association.

Support has also been received from other organisations including: Adyen, All Square Ltd, Apex ABS Ltd, ASDA, Brown Advisory, Café Nucleus, Charles Burrell, Coopers Fire Ltd, Countryside Properties Ltd, Coventry Chems Ltd, Cripps LLP, DAC Beachcroft LLP, Ecclesiastical, Gowling, Hopkins Homes Ltd, KPMG, Linda Hogan Fund, Millies Watch, Moore and Moore, Page White Farrer, Persimmon, Royston Ltd, SS UK, TPT (UK) Ltd, The Big Yellow Storage, The Tree, Trees Cazenove, Tunbridge Wells Girls Grammar, Turners Soham Ltd, Ubisoft, Uni Music, UNUM, Waters Howard Consultancy Ltd, Whelan, With Nothing Under.

The donated hygiene goods that have been distributed by the charity for the year was estimated to have a value of £6.35m (2020: £3.5m) has been included as income in the Statement of Financial Activities.

The Trustees are grateful to the public who have continued to donate hygiene products to the charity, but also to our brand partners and relationships: 31st State, Alliance Pharmaceuticals Ltd, Almirall, Anglia Enterprise Ltd, Antipodes Nature Limited, Ascend Accessory Ltd, Banner, Beiersdorf, Bleach London, Boots UK, Brand Architekts, Brandnation Integrated Ltd, Bunzl UK and Ireland, BWX Brands UK Ltd, Byotrol Technology Ltd, Capsule Communications, Celebrate Life, Chalk PR, Chemfix Products Ltd, Cleanella & Co, Colgate Palmolive, Crystal Springs, DB Ventures, Denis Rawlins Ltd, Dermalogica, Diversey, Earth Breeze, ELEMIS, Ethique Limited, Evo Lifestyle Products, Full Support Group, Green Park Content, Halpern, Harry's Grooming Ltd, Henkel, Hey Girls, Hycolin, ICE Cleaning Solutions, Imagination PR, Immediate Media, Josh Wood, Kao (UK) Ltd, Karium, Keep Me Lifestyle Ltd, Kimberly-Clark, L'Occitane, Love Soapy Ltd, Melt Laundry, Mirius, Mum & You, My Pura, N2O Limited, Nails.INC, Naos, Nelsons, Nivea, One Green Bean, P&G, Pfizer, Pinks Boutique Ltd, Precious Angels Limited, Proverb 7 Ltd, Quest Personal Care Global Ltd, Recentia Ltd, Recipe Products, Royal Mail Group, RSW International Limited, S&G, Safety First Aid Group, Savortex, Schwarzkopf, SCJ, Scrubbingtons, Shavekits, Shay and Blue, Silver Lady Miracle Cleaner, smol Limited, TAKK Essentials LTD, The British Red Cross, The Avec Corporation, The Hut Group, The Spa PR Company, Traffi, Unilever, Universe Financial Advice Ltd, Uniwipe Europe Ltd, Vital Life, Western Power Distribution, and We've Got It Salted Ltd.

The charity has received support from other organisations who have donated goods and services to aid in the running and promotion of the charity. The value of the goods and services recognised in the accounts for the year was £35,000 (2020: £127,000).

Total expenditure for the period, inclusive of the estimated value of donated hygiene products distributed and donated services and goods, was £7m (2020: £4m) which included expenditure from restricted funds of £310,000 (2020: £155,000). This also included fundraising costs of £49,000 (2020: £33,000).

Reserves Policy

The charity has reserves totalling £452,000 (2020: £284,000) which is made up of restricted reserves of £261,000 (2020: £104,000) and unrestricted reserves of £191,000 (2020: £180,000). The Trustees are satisfied that unrestricted reserves are in line with their policy of maintaining unrestricted reserves to meet at least 3 months of the working capital requirements of the charity.

We have a business plan that is expected to generate income from grants and donations for the 2022 to 2023 financial year. This will help us in building an operational structure that will enable us to further respond to the needs of our local communities in addressing hygiene poverty.

Structure, governance and management

The charity is constituted as a charitable incorporated organisation ("CIO") and a registered charity (number 1181267). The object and powers of the CIO are established in its governing document which is an association constitution. The charity is also registered with the Scottish Charity Regulator (number SC049895).

The charity is run by a Board of Trustees, with co-opted members. As at 31 March 2022 there were 11 paid employees to help manage the projects around the UK, registration of new volunteers and community partners.

Approximately six meetings of the Board are held annually.

Recruitment and Appointment of New Trustees

When recruiting new Trustees, we aim to attract a range of candidates who have the skills the charity needs. Having members with different backgrounds, expertise and experience, and differing perspectives will be of great benefit to the charity.

One Trustee resigned in March 2022 and we appointed a new Trustee in July 2022. Overall, our Trustees are appointed on merit, ensuring we have a balance of skills and experience. Trustees are subject to DBS checks where applicable.

Induction

The charity promotes a learning culture and encourages development training across the charity.

All new trustees undertake an induction programme, which includes a training session with the operational team, understanding the roles and duties of the Trustees, charity law and governance, and financial and risk management.

Additional training is arranged as needed for individual Trustees or for the Trustees as whole.

The Trustees confirm that they have complied with section 17(5) of the 2011 Charities Act in having paid due regard to the Charities Commission guidance on public benefit.

Risk management

The charity has in place a risk management framework with a documented risk register and incident register.

The Board has put in place a Risk committee, which is a sub-committee of the main Board. The Terms of Reference of the sub-committee is to continually review and update the risk register, and to consider the:

1. top 10 strategic risks;
2. operational risks;
3. emerging risks; and
4. incident register.

The principal risks and uncertainties facing the charity are managing the growth of the charity both in the UK and in overseas territories, and the management, storage, and recording of donated products. The risks have been reviewed, and systems and processes have been established to mitigate those risks.

Operations committee

The Board has put in place an operations committee, which is a sub-committee of the main Board. The Terms of Reference of the sub-committee is to consider the:

1. key performance indicators of the charity;
2. operational issues the charity faces; and
3. key strategic issues for the charity.

Plans for 2022 - 2023

We are committed to our vision of everyone in the UK being able to access the basic hygiene essentials. While this goal is not yet in sight, we believe that every step we take is significant. Some steps are small, such as a new drop-off points, and others are monumental leaps forwards, such as our hygiene poverty research project. We continually review our impact to ensure that we are alleviating hygiene poverty today while ensuring our voice sparks meaningful, long-term change for the future.

Drive the narrative:

In 2022 we will publish the UK's first in-depth national study into the incidence and impact of hygiene poverty. This ground-breaking study will provide quantitative data to expose the UK's hidden crisis, while adding to the bank of qualitative evidence that we have been accumulating since we were founded in 2018.

We will aim to elevate the issue of hygiene poverty to policymakers, academics, health experts and thought leaders which will help fuel the debate on hygiene poverty at the grassroots level, challenging perceptions and driving empathy and understanding. We will collaborate with other charities and organisations in the poverty sphere to drive meaningful change.

Target unmet need in areas of high deprivation:

We will roll out our successful Educational Partnership Programme to further areas of unmet need.

We will develop strong partnerships with local councils and community organisations. We will develop and engage our corporate sponsors to ensure momentum and sustainability. We will unite communities against hygiene poverty.

Grow and sustain The Hygiene Bank:

Our Local Projects are invaluable community based resources. Demand for their services is rising, and with the help of our brand relationships and the public we will continue to support those in need in local communities.

We will continue to alleviate the pressure for those experiencing hygiene poverty today, while growing as a social movement for change. We will enhance and expand our brand family. We will advocate for change on a political level, engaging with local MPs and challenging systemic policies that allow hygiene poverty to take root in communities.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as we are aware:

- There is no relevant audit information of which the charity's auditor is unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors
Haysmacintyre LLP is deemed to be reappointed under section 487(2) of the Companies Act 2006.

ON BEHALF OF THE TRUSTEES

Tom Poynter

T Poynter - Chair
Dated: 31 October 2022

Opinion

We have audited the financial statements of The Hygiene Bank ("the charity") for the 15 month period ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of the charity's net movement in funds for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We have been appointed as auditor under section 144 of the Charities Act 2011, and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Chair's Statement and Trustees' Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charity; or
- sufficient and proper accounting records have not been kept; or
- the charity financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees for the financial statements

As explained more fully in the Trustees' responsibilities statement (set out on page 12), the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to the regulatory requirements of the Charity Commission, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and Charities SORP (2019).

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to the sole reliance on the CEO for the management accounting records and all transaction processing, and therefore a lack of segregation of duties within the finance function. Audit procedures performed by the engagement team included:

- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing the controls and procedures of the charity, particularly in relation to the collection, recording and distribution of donated products, to ensure these were in place throughout the year;
- Evaluating management's controls designed to prevent and detect irregularities;
- Review of minutes of meetings to identify expected material amounts of voluntary income and donated services;
- Reviewing and testing journal entries made in the year, particularly those made as part of the year end financial reporting process; and
- Challenging assumptions and judgements made by management in their critical accounting estimates including the valuation of distributed goods, non-recognition of stock and valuation of pro bono services.

Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act, and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's Trustees as a body for our audit work, for this report, or for the opinions we have formed.

Richard Weaver (Senior Statutory Auditor)
for and on behalf of Haysmacintyre LLP, Statutory Auditors
10 Queen Street Place
London
EC4R 1AG

Dated: 31 October 2022

Haysmacintyre LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

	Notes	Unrestricted funds (Period from 1/1/21 to 31/3/22) £	Restricted funds (Period from 1/1/21 to 31/3/22) £	**Total (Period from 1/1/21 to 31/3/22)** £	Unrestricted funds (Period from 1/1/20 to 31/12/20) £	Restricted Funds (Period from 1/1/20 to 31/12/20) £	Total (Period from 1/1/20 to 31/12/20) £
INCOME							
Income from donations							
Value of donated goods distributed	3, 4	6,350,651	-	**6,350,651**	3,536,743	-	3,536,743
Donations		326,429	205,630	**532,059**	249,484	74,082	323,566
Grants		50,500	258,857	**309,357**	40,410	141,849	182,259
Donated services for own use	13	34,638	-	**34,638**	127,446	-	127,446
Total income excluding value of donated goods distributed		411,567	464,487	**876,054**	417,340	215,931	633,271
TOTAL INCOME		**6,762,218**	**464,487**	**7,226,705**	3,954,083	215,931	4,170,014
EXPENDITURE							
Expenditure on raising funds							
Costs of raising funds	6	**47,217**	**1,500**	**48,717**	32,565	58	32,623
Expenditure on Charitable Activities							
Distribution of donated goods	3, 6	6,350,651	-	**6,350,651**	3,536,743	-	3,536,743
Other charitable costs	6	350,396	308,670	**659,066**	242,610	155,030	397,640
		6,701,047	**308,670**	**7,009,717**	3,779,353	155,030	3,934,383
Total expenditure	6	**6,748,264**	**310,170**	**7,058,434**	3,811,918	155,088	3,967,006
Net income and net movement in funds for the period/ year before transfers		13,954	154,317	**168,271**	142,165	60,843	203,008
Gross transfers between funds		(2,609)	2,609	**-**	-	-	-
Funds brought forward		180,236	103,632	**283,868**	38,071	42,789	80,860
Funds carried forward at 31 December	7	**191,581**	**260,558**	**452,139**	180,236	103,632	283,868

All activities relate to continuing operations.

The notes on pages 19 to 27 form part of these financial statements.

The Hygiene Bank
Balance Sheet
As at 31 March 2022

Charity number: 1181267
SC049895

	Notes	Unrestricted funds 31/3/22 £	Restricted funds 31/3/22 £	**Total 31/3/22 £**	Unrestricted funds 31/12/20 £	Restricted Funds 31/12/20 £	Total 31/12/20 £
Fixed Assets							
Tangible assets	9	596	-	**596**	-	-	-
Investments	10	1	-	**1**	-	-	-
Current Assets							
Debtors	11	45,992	23,332	**69,324**	47,587	8,799	56,386
Cash at bank and in hand		174,189	238,245	**412,434**	142,249	95,095	237,344
		220,181	261,577	**481,758**	189,836	103,894	293,730
Creditors: amounts falling due within one year	12	**29,197**	**1,019**	**30,216**	9,600	262	9,862
Net current assets		**190,984**	**260,558**	**451,542**	180,236	103,632	283,868
Net assets		**191,581**	**260,558**	**452,139**	180,236	103,632	283,868
Funds							
Balance at 1 January 2021/ (1 January 2020)		180,236	103,632	**283,868**	38,071	42,789	80,860
Movement in funds		11,345	156,926	**168,271**	142,165	60,843	203,008
Balance at 31 March 2022/ (31 December 2021)	7	**191,581**	**260,558**	**452,139**	180,236	103,632	283,868

The financial statements on pages 16 to 18, and the related notes on pages 19 to 27 were approved and authorised by the Board of Trustees on 31 October 2022 and signed on its behalf by:

Tom Poynter

T Poynter
Chair

E Penollar
Finance Executive

The Hygiene Bank **Charity number: 1181267**
Statement of Cash Flows **SC049895**
For the 15 month period ended 31 March 2022

	Notes	**For the period 1 January 2021 to 31 March 2022**	For the period 1 January 2020 to 31 December 2020
		£	£
Cashflows from operating activities			
Net income for the reporting period (as per the Statement of Financial Activities)		168,271	203,008
Depreciation		46	-
Increase in debtors		(12,938)	(46,035)
Increase in creditors		20,354	8,459
Cash provided by operating activities		**175,733**	165,432
Cash flows from investing activities			
Purchase of fixed assets		(642)	-
Investment in subsidiary		(1)	-
Cash used in investing activities		**(643)**	165,432
Increase in cash equivalents		**175,090**	165,432
Cash and cash equivalents as at 1 January 2021/ 1 January 2019		237,344	71,912
Cash and cash equivalents at the end of the period/ year		**412,434**	237,344

Analysis of changes in net cash funds

	At 1 January 2021	Cashflows	At 31 March 2022
	£	£	£
Cash at bank and in hand	237,344	175,090	412,434
Total cash and cash equivalents	237,344	175,090	412,434

1. General Information

The Hygiene Bank ("the charity") is a charitable incorporated organisation registered with the Charity Commission in England and Wales, charity number is 1181267, and with the Scottish Charity Regulator, charity number SC049895. The registered address of the charity is c/o DAC Beachcroft LLP, The Walbrook Building, 25 Walbrook, London, EC4N 8AF.

2. Principal Accounting Policies

Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. 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) (Charities SORP 2019) and the Charities Act 2011. The charity meets the definition of a public benefit entity under FRS 102.

The presentational currency of the financial statements is sterling.

Going concern

The Trustees are confident that the charity will remain a going concern and that there are no known material uncertainties about the charity's ability to continue. A cash flow forecast has been prepared for the 12 month period following the date of signing of the accounts. This forecast includes all funding received to date as well as committed funding. Assumptions have been made around income that reflect the planned fundraising activities of the charity. Unrestricted cash balances remain above the reserve policy of 3 months of operational expenses.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees to further any of the charity's purposes. Unrestricted funds includes funds, goods donated for distribution and goods and services donated for the charity's own use.

Restricted funds are donations and grants that are raised for and their use restricted to a specific purpose, or donations subject to donor-imposed conditions. This will include donations that meet the charity's conditions and are ear marked for a specific project or region.

Designated funds are unrestricted reserve funds that the Trustees have designated for a specific purpose.

Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Event income and handling charges are treated as income of the period to which they relate.

No amounts are included for the contribution of general volunteers. Although the value is considerable it is excluded due to the difficulty of valuing it reliably.

Goods donated for onward distribution

Goods donated for onward distribution are included as both income and expenditure, at the time of distribution, at a reasonable estimate of their original market value. By their very nature, the product donations we receive are often hugely mixed and difficult to identify and categorise without manual sorting and reworking. This makes it near-impossible to value goods on receipt. Donations from the general public are collected, sorted and weighed. When batched for onward distribution, the goods are weighed and an estimate of their value based on an example basket of products is used. Donations of goods from various companies have been valued based on their recommended retail price, where that information is available or has been confirmed by the donating company.

Resources expended

Expenditure is classified in accordance with the Statement of Recommended Practice as shown below.

Charitable Activities - all expenditure directly relating to the objects of the charity including the direct cost of supporting charitable activities and covers the following activities as incurred:

- Identification of potential donors, obtaining donated goods for onward distribution, the processes for distributing, reporting and accounting for those goods; the registration of volunteers and community partners and maintenance of data relating to the volunteer and community partner organisations;

- Governance Costs – Being financial, legal and administrative expenses incurred in connection with enabling the charity to comply with external regulations, constitutional and statutory requirements; and in providing support to the Trustees in the discharge of their statutory duties. These costs are included within support costs;

- Costs of Generating Funds - The costs incurred to obtain voluntary contributions to the charity including expenditure on increasing the charity' general resources other than through obtaining registration income or goods for distribution and for improving general awareness of the charity within the overall community; and

- Support Costs - Expenditure incurred on activities falling directly within one expenditure classification is charged directly to that classification.

Taxation

As a registered charity, it is potentially exempt from taxation of its income and gains to the extent that these are applied to its charitable objects. The charity is not registered for VAT. Gift Aid is accounted for on a receivable basis.

Operating leases

Operating lease rentals are charged to the Statement of Financial Activities over the term of the lease.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. It also includes the balances held of pre-paid cards being used by some of the charity's volunteers.

Tangible fixed assets

Fixed assets are capitalised in the balance sheet at cost except for items costing less than £250 which are expensed in the year of purchase. Depreciation is calculated so as to write off the cost of tangible fixed assets, less estimated residual values, on a straight-line basis over the estimated economic lives of the assets concerned. Computers are written off over four years.

Fixed asset investments

Investments in subsidiary undertakings is shown at cost less accumulated impairment losses.

Debtors

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

Creditors and provisions

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

3. Critical accounting judgements and estimation uncertainty

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the charity's accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Those areas subject to judgement and uncertainty are as follows:

- Valuation of goods distributed;
- Valuation of other goods and services received in kind; and
- Accrued income and expenditure.

Goods donated for onward distribution are valued at a reasonable estimate of their original market value.

Other goods and services received are valued either by the donor, or where no value is given, valued at the equivalent market cost were these to be purchased directly by the charity. The charity has also taken into consideration what the charity could have afforded in determining the value to be recognised in the financial statements.

Accrued income and expenditure are estimated where no invoice has been provided. These estimates are based either on third party evidence or on known values as yet uninvoiced by the service provider.

4. Donated goods and services income

	Unrestricted funds (Period from 1/1/21 to 31/3/22) £	Restricted funds (Period from 1/1/21 to 31/3/22) £	**Total (Period from 1/1/21 to 31/3/22) £**	Unrestricted funds (Period from 1/1/20 to 31/12/20) £	Restricted Funds (Period from 1/1/20 to 31/12/20) £	Total (Period from 1/1/20 to 31/12/20) £
Value of donated good distributed	6,350,651	-	**6,350,651**	3,536,743	-	3,536,743
Services donated for own use	34,638	-	**34,638**	127,446	-	127,446
	6,385,289	-	**6,385,289**	3,664,189	-	3,664,189

5. Net income

Net income for the period is after charging:

	Period from 1/1/21 to 31/3/22	Period from 1/1/20 to 31/12/20
	£	£
Audit fees	14,700	13,200
Operating leases	39,174	16,323

6. Expenditure

	Direct costs (Period from 1/1/21 to 31/3/22) £	Support costs (Period from 1/1/21 to 31/3/22) £	**Total (Period from 1/1/21 to 31/3/22) £**	Direct costs (Period from 1/1/20 to 31/12/20) £	Support costs (Period from 1/1/20 to 31/12/20) £	Total (Period from 1/1/20 to 31/12/20) £
Cost of Charitable Activities						
Distribution of donated goods	6,350,651	-	**6,350,651**	3,536,743	-	3,536,743
Other charitable costs	423,965	235,101	**659,066**	328,110	69,530	397,640
	6,774,616	235,101	**7,009,717**	3,864,853	69,530	3,934,383
Cost of Generating Funds						
Fundraising activities	10,035	38,682	**48,717**	18,323	14,300	32,623
Total resources expended	**6,784,651**	**273,783**	**7,058,434**	3,883,176	83,830	3,967,006

The support costs relates to the contractors working for the charity with the roles mainly to cover the day to day governance, administration and fundraising efforts.

7. Analysis of funds

31 March 2022	Balance brought forward	Incoming resources	Resources expended	Fund transfer	Balance carried forward
	£	£	£	£	£
Restricted funds					
Funds for local projects	97,150	423,737	285,791	2,609	237,705
Rent for storage units	6,482	25,750	16,379	-	15,853
Charity administration		15,000	8,000	-	7,000
Total restricted funds	103,632	464,487	310,170	2,609	260,558

31 December 2020	Balance brought forward	Incoming resources	Resources expended	Balance carried forward
	£	£	£	£
Restricted funds				
Funds for local projects	30,584	200,760	134,194	97,150
Rent for storage units	6,205	10,171	9,894	6,482
Charity administration	6,000	5,000	11,000	-
Total restricted funds	42,789	215,931	155,088	103,632

Grants were received from various organisations including: ASDA, Boots UK, Millie's Watch, Robert McAlpine Foundation, The Henhurst Charitable Trust, The National Lottery, Arnold Clark Community Fund, Asda Foundation, Aviva, Bank of Ireland, Beacon Community Centre, CAF, Cafe Nucleus (Nucleus Arts), Cardiff City Council, Charles Burrell Centre, Community Barnet, Community Foundation for Staffordshire, Community Foundation Tyne & Wear and Northumberland, Community Together, The Co-op, Countryside Properties, Coyler Fergusson Charitable Trust, Cranleigh Parish Council, Croydon Council, Devon County Council, Doncaster Borough Council, Doncaster Culture and Leisure Trust, Ecclesiastical, Eranda Rothschild Foundation, Friarsgate Trust, Fullabrook, Glamorgan Voluntary Services, Gowling, Guildford Borough Council, Harborough Anglican Team, Hertfordshire County Council, Ilfracombe Rotary Club, Karbon Homes, Kent County Council, Little Meadow, Medway Council, The Neighbourly Community Fund, Norfolk Community Foundation, North Devon Council, Oxted Parish Council, Persimmon Homes, Powys Association of Voluntary Organisations (PAVO), Prudential, Quest Personal Care Global Ltd, Sevenoaks District Council, Sevenoaks Lions Club, Sevenoaks Round Table, Sevenoaks Town Council, St Albans City & District Council, Staffordshire County Council, Stoke City Council, Suffolk Community Foundation, Sun Life of Canada, Surrey County Council, Swansea Council, Tamworth Borough Council, Tesco Community Fund, The Charles Lewis Foundation, The Community Foundation for Staffordshire, The Ernest Kleinwort Charitable Trust, The Homity Trust, The Hubb Foundation, The Leathersellers Company, The Pavers Foundation, The Rotary Club Ashtead and Epsom, The Rotary Club Basingstoke, The Rotary Club Doncaster, The Rotary Club Farnham, The Rotary Club Thanet, The Young Barnet Foundation, Tunbridge Wells Round Table, Union Lodge, Unum, Voluntary Action Doncaster, Waitrose, Wandsworth Council, Watford Foodbank, Waverley Borough Council, West Kent Housing Association.

These grants were restricted to be used to support our projects to purchase of hygiene products which are then donated to those in need in local communities, to secure storage, for marketing materials and to fund administration costs.

8. Staff

The charity had an average of 8 employees during the period (2020: none). There was one contractor at the start of 2021 (2020: 7) engaged to help manage and administer our 509 (2020: 409) active volunteers. Payments to each individual contractor did not exceed £25,000 during 2020.

Staff costs comprise	**Period from 1/1/21 to 31/3/22**	Period from 1/1/20 to 31/12/20
	£	£
Salaries and wages	242,289	-
Social security costs	21,971	-
Other pension costs	9,523	-
	273,783	-

There were no employees earning in excess of £60,000.

The key management personnel of the charity is the Chief Executive Officer. The total employee benefits (including employer's national insurance contributions) for the 15 month period to 31 March 2022 was £50,726.

No trustee was remunerated for their role as a trustee during the period (2020: none).

One trustee claimed legal expenses of £200 in the 15 month period to 31 March 2022. In 2020, three Trustees claimed a total of £537 in expenses. These were to cover postage and packaging, computer and communication charges.

9. Tangible Fixed Assets

	Computer equipment	As at 31 March 2022
	£	£
Cost		
Opening	-	-
Additions	642	642
As at 31 March 2022	642	642
Depreciation		
Opening	-	-
Charge in the year	46	46
As at 31 March 2022	46	46
Net book value		
As at 31 March 2022	**596**	**596**

10. Fixed Assets Investments

A subsidiary company, The Hygiene Bank Trading Limited, was formed on 24 February 2022. One ordinary share was issued for a par value of £1.

11. Debtors

	Unrestricted funds 31/3/22 £	Restricted funds 31/3/22 £	**Total 31/3/22 £**	Unrestricted funds 31/12/20 £	Restricted Funds 31/12/20 £	Total 31/12/20 £
Prepayments	4,802	14,249	**19,051**	2,968	6,481	9,449
Accrued income	41,190	9,083	**50,273**	44,619	2,318	46,937
	45,992	**23,332**	**69,324**	47,587	8,799	56,386

12. Creditors

	Unrestricted funds 31/3/22 £	Restricted funds 31/3/22 £	**Total 31/3/22 £**	Unrestricted funds 31/12/20 £	Restricted Funds 31/12/20 £	Total 31/12/20 £
Trade creditors	7,578	500	**8,078**	-	-	-
Accruals	15,432	519	**15,951**	9,600	262	9,862
Inter-company creditor	1	-	**1**	-	-	-
Taxation and social security	6,186	-	**6,186**	-	-	-
	29,197	**1,019**	**30,216**	9,600	262	9,862

13. Donation of services for own use

	Period from 1/1/21 to 31/3/22 £	Period from 1/1/20 to 31/12/20 £
Marketing and media	16,815	71,750
Legal services	17,286	45,752
School materials	-	5,000
Other	537	4,944
	34,638	127,446

14. Obligation under operating leases

Our operating leases relates to self-storage facilities to store hygiene products before being distributed to community partners. There are no leases which are in excess of 12 months.

At 31 December the charity did not have any obligations in respect of non-cancellable operating leases.

15. Analysis of net assets between funds

	Unrestricted funds 31/3/22 £	Restricted funds 31/3/22 £	**Total 31/3/22 £**	Unrestricted funds 31/12/20 £	Restricted Funds 31/12/20 £	Total 31/12/20 £
Debtors	45,992	23,332	**69,324**	47,587	8,799	56,386
Cash at bank and in hand	174,189	238,245	**412,434**	142,249	95,095	237,344
	220,181	261,577	**481,758**	189,836	103,894	293,730
Creditors: amounts falling due within one year	**29,197**	**1,019**	**30,216**	9,600	262	9,862
Net current assets	**190,984**	**260,558**	**451,542**	180,236	103,632	283,868

16. Related party transactions

Seven (2020: five) Trustees made donations to the charity amounting to £69,610 (2020: £3,585).

One (2020: one) Trustees provided services to the charity via companies that they are involved with on a pro-bono basis, and the amount recognised in the financial statements was £16,815 (2020: £50,000).

No trustees provided administration services in the 15 month period to 31 March 2022. In 2020, one of the Trustees provided administration services to the charity during the year and received fees of £910.

There were no other related party transactions.

17. Capital commitments

The charity did not have any capital commitments (2020: none).

18. Contingent liability

The charity does not have any contingent liabilities (2020: none)

19. Post balance sheet events

There were no significant events affecting the charity since the end of the year.

20. Our response to Covid-19

Our network is powered by volunteers moving around their community, collecting donated products from drop offs points in their locality and distributing them back to community partners. Many of our projects were still active but at reduced capacity in accordance with Government and Public Health England guidelines during the various lockdowns.

Closure of businesses which hosted our collection points, individuals working from home, and rationed shopping at the beginning of lockdown meant product donations decreased significantly. In response, we pivoted quickly and reached out to numerous brands to request product donations. We are fortunate in that their response has been positive and we have been able to get products to those of us in need.

20. Our response to Covid-19 (continued)

These brand donations come in bulk and on pallets so we had to find new ways of operating as many of our local projects are run out of our volunteers' homes who cannot receive a pallet of products. Instead we directed large volumes of goods to be sent directly to schools in areas of deprivation (such as Blackpool, Leeds, Birmingham) and community hubs set up by local councils to support growing numbers of those of us who have been swept into poverty.

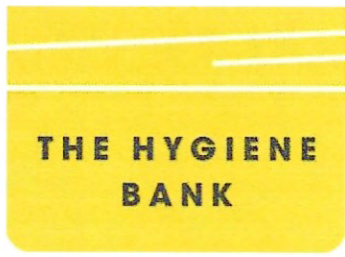
We have carried out a data validation exercise to confirm the drop off points that are still open. As at 31 March 2022, we had 995 open active drop off points including 477 in Boots stores across the UK.

We are aware that there will be many more of us than before struggling financially and in need especially with the cost of living crisis. We have continued to operate the evolved operating model working closely with various brands to accept and distribute brand donations to as many of our projects as possible.

THE HYGIENE BANK

England & Wales - Charity number 1181267

Accounts



THE HYGIENE BANK

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

CHARITY NUMBER: 1181267
SC049895

Website	https://www.thehygienebank.com
News	https://thehygienebank.com/news/
Instagram	https://www.instagram.com/thehygienebank/
More info	https://linktr.ee/thehygienebank/

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Name:	The Hygiene Bank	
Charity number:	1181267 SC049895	
Trustees:	Edward Fraser	Appointed 17 March 2021
	Elizabeth Hall	
	Elaine Jackson	
	Georgina Loom	Resigned 20 May 2020
	Katherine McAlpine	Resigned 16 May 2020
	Isabelle McCann	Resigned 16 December 2020
	Rahul Moodgal	Appointed 23 September 2020
	Caroline Parr	Appointed 17 March 2021
	Paul Pashley	Appointed 17 March 2021
	Edgardo Penollar	Resigned 31 October 2020
	Matthew Phillips	Appointed 17 March 2021
	Thomas Poynter (Chair)	
	Matthew Press	
	Lorraine Waters	Appointed 17 March 2021
Registered address:	c/o DAC Beachcroft LLP The Walbrook Building 25 Walbrook London EC4N 8AF	
Bankers:	National Westminster Bank Plc	
Independent Auditor:	Haysmacintyre LLP 10 Queen Street Place London EC4R 1AG	

The Hygiene Bank
Chair's Statement
For the year ended 31 December 2020

Charity number: 1181267
SC049895

2020 was another flourishing year for The Hygiene Bank. We saw growth across our key metrics resulting in 152 active projects across the UK supporting 1,400 community partners and delivering over 363,000 kg of personal and hygiene products.

As with other organisations up and down the country, we faced the headwinds that were presented to us by the pandemic. We moved quickly to ensure the safety of our 409 volunteers and changed our collection and distribution strategy, so we were able to confidently deliver products to our new and existing community partners. Our partnership with Boots UK played a key role in supporting local communities with their major product donations and by helping us collect donations from the public via drop off points in their stores.

In the summer of 2020, the Board of Trustees met for its annual strategic away day. The objective of this day was to define our vision, mission and values as well as agree on our prioritised initiatives to under pin our three-year plan. The Trustees are now leading and implementing these initiatives through enhanced distribution, a national schools programme, collaborative partnerships and resilience in our 152 projects across the UK. With that, we are focusing on fundraising and seeking to raise the issue of the injustice of hygiene poverty.

In September 2020 we launched the UK's first National Hygiene Week. The objective of that week was to raise awareness about hygiene poverty and to start new conversations in new places. We had a number of activities throughout the week, spanning three thought leadership webinars, sponsored treks and walks, support from MPs, celebrity quizzes and brand activations, all with the aim of creating new conversations.

Last year was phenomenal for The Hygiene Bank. On behalf of the Board of Trustees, I would especially like to thank our incredible volunteer network. They have shown tremendous dedication and commitment to helping those who suffer hygiene poverty in their communities.

Best wishes,

Tom Poynter
Chair
12 May 2021

The Trustees present their annual report together with the financial statements of The Hygiene Bank (the charity) for the year ended 31 December 2020.

Achievements and performance

2020 was our second full year of operations. Core organisational infrastructure was established to help sustain our rapid growth and meet the demand for our services. What resulted in 2020 has informed our strategy through to 2023.

Below are highlights and key performance indicators of what we achieved last year:

- 409 (2019: 198) active volunteers;
- 152 (2019: 132) active Hygiene Bank projects operated across the UK;
- 917 new community partners signed up to receive products from the charity;
- 1,400 (2019: 586) registered community partners supported for their service users;
- Nearly 364,000 kg (2019 restated: over 53,000 Kg) of personal and household hygiene products were distributed;
- 774 (2019: 443) drop off locations, 245 of which opened in Boots UK stores;
- 276 (2019: 142) Schools were supported by our Official Schools Partnership Programme;
- 24,000 followers across all social media channels, and more than 70 social media accounts for local projects;
- Over £505,000 (2019 restated: £123,000) in funding was secured;
- A new CEO and Chairman were appointed;
- Scotland charity registration was obtained in January 2020.

Objectives and activities

The objects of the charity are:

The relief of people living in the United Kingdom and such parts of the world as the Trustees shall from time to time determine who are in conditions of financial need, hardship or distress, in particular but not exclusively by:

(1) providing or assisting other charities and organisations in the provision of toiletries and other essential hygiene products;

(2) making grants or donations of toiletry gifts, make-up and grooming products that will improve the conditions of life of such people;

(3) assisting in the establishment of projects throughout the world that will prevent or relieve financial need, hardship or distress by the provision of toiletries and other essential hygiene products;

(4) Improving the lives and prospects of such people by challenging injustice through research, policy, collaboration and advocacy.

We believe every one of us should have access to basic hygiene essentials. It is not right that keeping clean should be a luxury or a privilege for anyone in our society.

We work with local communities to tackle the domestic and societal crisis of hygiene poverty by:

1. Raising awareness that hygiene poverty is close to home and a problem we can solve together;
2. Building a social movement to end hygiene poverty;
3. Collecting and distributing hygiene, personal grooming and household cleaning products.

We want to see:

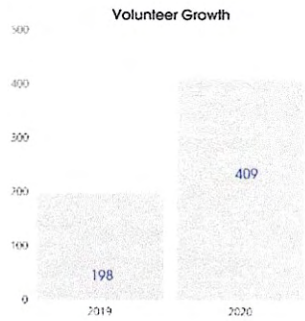
1. Recognition amongst citizens and government that hygiene poverty is unjust;
2. A self-organised social movement to tackle hygiene poverty;
3. Hygiene products are donated by citizens and businesses improving the well-being of those living with low-income, helping to empower people to overcome poverty.

How it works:

1. Groups, individuals, local businesses and educational organisations volunteer to set up a hygiene bank project in their area;
2. They are matched with local community partners (such as charities, community groups, projects and services, local authority services, schools and social landlords) who serve those in that same community who have been swept into poverty;
3. Community partners distribute the donated products free of charge to their clients and service users;
4. Supporting The Hygiene Bank is a simple way to support not just one organisation, but hundreds of grassroots initiatives tackling a wide range of issues, from poverty to domestic abuse and disability.

Challenging poverty on a local level

Our Volunteers



We are constantly in awe of the unbridled enthusiasm and generosity we witness day in and out from our volunteers. We had 409 active volunteers who ran 152 projects across the UK in 2020. Despite the pandemic, they worked tirelessly collecting and distributing products to our community partners, built relationships with local councils and businesses on behalf of the charity, fundraised, tracked impact and so much more.

We support our network of volunteers by providing them with the guidance, brand donations, fundraising expertise and day to day logistical oversight they need to help relieve the pressure of hygiene poverty in their local communities.

The charity is powered by our volunteers, and we are eternally grateful for their hard work. They are emblematic of the kind of future we can all build together if we raise our hand to get involved.

This year we engaged our volunteers by sending fortnightly newsletters which provided key messages and updates. We held regular "Town Halls" led by our Chairman and CEO. We also enhanced the members area of our website where volunteers accessed various resources and assets to confidently and safely run their Hygiene Bank project.

We acknowledge that we need to continue to build our engagement and support mechanisms for our volunteers and will prioritise this as we continue to develop the charity.

Projects

Our projects touched every corner of the UK providing tremendous reach, establishing regional partnerships and raising awareness that hygiene poverty is close to home. Last year our volunteers not only delivered seven times what they had done in the year prior, they also more than doubled the number of community partners we serve. This ensured thousands who were experiencing hardship could access washing up liquids for their homes, nappies for their babies and new toothbrushes for everyone in the family so no one had to share. Projects raised approximately £216,000 which was reinvested back into local communities, allowing them to purchase the exact products their community partner's clients needed during these challenging times.

Community Partners

In 2020, we supported 1,400 organisations such as schools, churches, refugee support, to name a few, who offer the products we distribute as a supplement to their services. Giving to charity is a simple way to support not just one, but hundreds of organisations. We received consistent feedback from our community partners about the importance of our work, reiterating how personal hygiene makes their clients feel more confident and helps their self-esteem. Equally, several end users shared how some had lost their jobs due to the pandemic and how challenging it was to afford the basics.

"Thank you so much for our [hygiene] pack, this really has eased the pressure for us as a family right now. We can't thank you enough for your kind generosity, we can now sleep easy knowing our children have all the supplies to keep clean and safe." – Undisclosed participant

<u>Our Educational Partnerships</u>

In 2020 we supported 276 schools, delivering almost 48,000 kg of products to students and their families, over £240,000 in value. We did this by distributing products donated by brands and the public and by purchasing essential packs including toothbrushes, toothpaste, shampoo, conditioner, body wash, washing up liquid and toilet rolls. In addition, during National Hygiene Week we launched educational resources for schools to include in their PSHE curriculum, focused on raising awareness and compassion for those experiencing hygiene poverty. We also began developing an Educational Partnership Programme focused on two strands – mental and physical well-being and children's rights. This strategy will prioritise areas of deprivation where we will set up our three delivery models – volunteer community, corporate support and educational partnership – to allow for sustained support for the schools and trusts we work with.

Influencing the Hygiene Poverty Conversation

Destigmatising being unable afford to keep clean

Hygiene care was a prevalent conversation in 2020. Everyone was suddenly expected to have access to PPE and personal/household hygiene products to protect oneself, their family and the community from transmitting or catching Covid-19. Meanwhile, millions experienced decreased wages due to furlough, reduced hours, job loss, higher utility costs from home schooling, and additional unexpected expenditure.

In both social media and the press we created new conversations about the impact of hygiene poverty in the UK and how to take action. In particular we launched National Hygiene Week in 2020 which gained significant local and national attention, with coverage from Metro.co.uk, The Big Issue, BBC Radio 2, Edinburgh News and other media outlets. In December 2020 Boots UK chose to feature The Hygiene Bank in its Christmas advertisement to raise awareness about the millions of people who are struggling to afford the basics. Since 2019 we more than doubled our reach, with over 24,000 followers across our social media channels, plus over 70 local project social media accounts.

Adam's Story*
Adam struggled to afford the basics, including hygiene products. Every time we met, I noticed he was not able to keep clean and it was affecting his self-esteem. As his Key Worker, I knew he was going to school 18% of the time, and most of his friends were online. When we meet up, he rarely looked me in the eye and was not interested in much conversation. I felt not being able to keep clean was affecting his confidence and it was important he had access to hygiene products, so I began to search online for charities who provide personal care items and came across The Hygiene Bank. This was in the summer of 2020. The local project very quickly provided essentials I was able to turnaround and give to Adam without much fanfare as he had not requested them in the first place. The next time I saw Adam I barely recognised him. The transformation was immediate from his appearance to his attendance in school rising to 100% to hearing of new friends he met up with in person. He did so well in school he went onto university and I am happy to report is doing really well. The Hygiene Bank is a great resource for our young people, it allows them to be able to spruce themselves up to be spick and span at a time when money is tight and toiletries are financially out of their reach. To be able to feel clean and fresh is a nice thing and it is something that is expected of people. From an Advisors perspective it can be a difficult subject to discuss with our young people and simply having the resource available makes things easier for us in our work. **The names have been changed or excluded to protect subject's identity.*

National Hygiene Week

Last year, several organisations in the third and private sectors participated in National Hygiene Week (14th-20th September 2020), delivering events and actions such as thought leadership discussions, educational resources for schools, a Metro.co.uk sponsored trek, media coverage, and support from 11 MPs. Participating organisations included Boots UK, FareShare, icanyoucantoo, In Kind Direct, Joseph Rowntree Foundation, Little Village, Mayor's Fund for London, Trussell Trust, Star Academies, and Women's Aid.

Key highlights included:

- 40 new volunteers
- 19 new community partners and 5 schools joined our network
- Over £60,000 in funding
- Over 10,000 units of products donated by brands

The success of the first National Hygiene Week demonstrated the need to continue to create new conversations about a wider safety net for those experiencing poverty. We were pleased to collaborate with partner organisations to raise awareness and will do the same in 2021. From the 5th-11th July 2021, The Hygiene Bank will host the 2nd annual National Hygiene Week with online and in person activities focused on how we can tackle hygiene poverty together.

Give the Gift of Clean: Our #ITSINTHEBAG Christmas Appeal

Each year we work with our volunteers and community partners to deliver gift bags around Christmas to homeless persons, those suffering domestic violence, care leavers, refugees and others in need.

Due to lockdown restrictions, we knew we had to get creative to ensure we safely distributed gifts to those who may otherwise go without. Instead of the public taking their personal bags and filling them with hygiene products plus a luxury gift as we did in the past, we took our campaign online and asked people to purchase a series of pre-packaged bundles via For Common Good, offering a range of hygiene products for women, men, girls, boys, mums and babies. We also worked with Boots UK, who provided luxury items to pair with our essential kits.

We distributed nearly 5,000 Christmas bags to our community partners, including 2,000 care leaver bags donated by Boots UK. In total we raised over £26,000 for this initiative, which allowed us provide thousands of bespoke bags to families and individuals over the Christmas period.

Covid-19's Impact

Pre-Covid-19, a vast majority of our product donations came from the public, so once most of our drop off points were no longer accessible, our donations from the public reduced drastically. We acted quickly to deliver hygiene products to local communities across the UK. It was critical our focus shifted to working with brand partners to gather donations and simultaneously raise funds to purchase products.

In 2020, we saw endless goodwill and compassion for those who faced difficult decisions such as paying for heating or being able to buy cleaning supplies for the home. We are keenly aware there will be many more struggling financially and in need due to the pandemic, especially when the furlough scheme ends. As we transition out of lockdown, we will continue to assess the strategic implications as we refine and improve our operational model moving forward.

Focusing on the impact of Covid-19 will be essential to ensure we provide support to those most in need. We know the pandemic has hit areas of deprivation hardest. As the economic impact is better understood it is likely that demand for The Hygiene Bank will be greater.

Financial Review

The Trustees continue to be very grateful to all the individuals and organisations who have supported our work in many different ways since our inception and throughout 2020. Our continued rapid growth has only been possible because of the shared vision of our donors and supporters. Every single donation made since our inception has helped us to give a lifeline to people in great need.

The charity continues to use a wide range of fundraising approaches and always aim to achieve best practice. We are registered with the Fundraising Regulator and adhere to the code of Fundraising practice. We manage our own fundraising activities and we are also grateful to many other organisations that have chosen us to benefit from their own fundraising activities. We apply best practice to protect our supporter data; we never swap or sell data and only use information that is compliant with the General Data Protection Regulation (GDPR) and relevant data privacy legislation. We take seriously the need to achieve the highest standards and we are not aware of any failure on our part to comply with fundraising standards. In 2020, we received one complaint relating to the Christmas #ItsInTheBag appeal, which was resolved quickly and directly with the volunteer.

We have had organisations that have supported the charity as a commercial participator, and an agreement is in place for these fundraising initiatives. The charity held regular meetings to address any issues and received reports to assess the success of the fundraising initiatives.

Financial fundraising for the charity was a combination of grant applications, individual and corporate donations, and fundraising events such as challenges and treks. The funds raised were correctly recorded as unrestricted and restricted. Funds raised by the volunteers for their projects were specifically ring fenced as restricted funds for their project.

Grants and donations for the year ended 31 December 2020 was £506,000 (2019 restated: £123,000) which was made up of unrestricted income of £290,000 (2019 restated: £60,000) and restricted of £216,000 (2019 restated: £63,000). Restricted funds are made up of donations and grants that are raised for, and their use restricted to, a specific purpose, or donations subject to donor-imposed conditions. This will include donations that meet the charity's conditions and are ring fenced for use in a specific project or region.

Grants were received from various organisations including: ASDA; Ashford Borough Council; Beccles Town Council; CAF Emergency Fund; Cambridge Community Fund; Charities Trust; Charles Lewis Foundation; Charterhouse; Cheltenham Borough Council; Coyler-Fergusson; Crisis UK; Danson Foundation; Doncaster Business Community; Doncaster Council; Enkalon Foundation; Friarsgate Trust; Glamorgan Council; Godstone Parish Council; Groundwork; Grace Trust; Hertfordshire County Council; Homity Trust; Hunter Foundation; John Bourne Foundation; Kent Community Foundation; the Lions Club; Munro Charitable Trust; National Lottery Community Fund; Norfolk Community Foundation; Oxted Parish Council; PCC St Stephen; PCC Sussex; Richard Watts Charity; Rotary Club; Ruils; Sevenoaks District Council; Sevenoaks Roundtable; Sevenoaks Town Council; St Albans City & District Council; Stoke City Council; Suffolk Community Grant; Spelthorne Better Neighbourhood Grant; Tamworth Roundtable; The Waterloo Foundation; The Moondance Foundation; Wakeham Trust.

Support has also been received from other organisations including: Axa PPP; Barclays; Cardiff Vineyard; Ecclesiastical Insurance Plc; EUI Limited; Hastings Direct; Make it Locally; Meg & Bee; Pfizer; Prudential; Purenique; Royston Limited; St Georges Parochial Church; Taylor Wimpey; The Big Yellow Self-Storage Company; The Old Roffensian; Translink; Waitrose Plc; Western Power; UNUM; and Zee Bees.

The donated hygiene goods that have been distributed by the charity for the year was estimated to have a value of £3,537,000 (2019 restated: £268,000) has been included as income in the Statement of Financial Activities.

The Trustees are grateful to the public who have continued to donate hygiene products to the charity, but also to our brand partners and relationships: A Little Find; Almirral; Amethyst Group; Avec Corporation; Bleach London; Boots UK; Cleanology; Gama Healthcare; Halpern; Hearst; Hunter Grace; Hycolin; KAOS; Mum & You; MyPura; Pierre Fabre; Pinks Boutique; Pit Balm; Resolute Bamboo Care; SC Johnson; Shavekits; Soap & Glory; Takk; The Natural Deodorant Group; Thornton & Ross; Waterless; Wilkinson Sword; Wimbledon Association; Zidac.

The charity has received support from other organisations who have donated goods and services to aid in the running and promotion of the charity. The value of the goods and services recognised in the accounts for the year was £127,000 (2019 restated: £37,000).

Total expenditure for the year, inclusive of the estimated value of donated hygiene products distributed and donated services and goods, was £3,967,000 (2019 restated: £348,000) which included expenditure from restricted funds of £155,000 (2019 restated: £20,000). This also included fundraising costs of £33,000 (2019 restated: £1,600).

Reserves Policy

The charity has reserves totalling £284,000 (2019 restated: £81,000) which is made up of restricted reserves of £104,000 (2019 restated: £43,000) and unrestricted reserves of £180,000 (2019 restated: £38,000). The Trustees are satisfied that unrestricted reserves are in line with their policy of maintaining unrestricted reserves to meet at least 3 months of the working capital requirements of the charity.

We have a business plan that is expected to generate £728,000 of income from grants and donations for 2021. This will help us in building an operational structure that will enable us to respond to the needs of our local communities in addressing hygiene poverty.

Structure, governance and management

The charity is constituted as a charitable incorporated organisation ("CIO") and a registered charity (number 1181267). The object and powers of the CIO are established in its governing document which is an association constitution. In January 2020, the charity was also registered with the Scottish Charity Regulator (number SC049895).

The charity is run by a Board of Trustees, with co-opted members. As at 31 December 2020 there were six paid contractors to help manage the projects around the UK, registration of new volunteers and community partners.

Approximately eight meetings of the Board are held annually.

Recruitment and Appointment of New Trustees

When recruiting new Trustees, we aim to attract a range of candidates who have the skills the charity needs. Having members with different backgrounds, expertise and experience, and differing perspectives will be of great benefit to the charity.

During 2020 we recruited one new trustee, making our total number of five Trustees as at 31 December 2020. In the final quarter of 2020, we were also in the process to recruit a further three Trustees with experience in marketing, IT and operations, and finance. As a result of this process, a further five Trustees were appointed in March 2021. There is a robust interview and selection process to ensure they understand the charity's vision and values. Overall, our Trustees are appointed on merit, ensuring we have a balance of skills and experience. Trustees are subject to DBS checks where applicable.

Induction

The charity promotes a learning culture and encourages development training across the charity.

All new trustees undertake an induction programme, which includes a training session with the operational team, understanding the roles and duties of the Trustees, charity law and governance, and financial and risk management.

Additional training is arranged as needed for individual Trustees or for the Trustees as whole.

The Trustees confirm that they have complied with section 17(5) of the 2011 Charities Act in having paid due

regard to the Charities Commission guidance on public benefit.

Risk management
The charity has in place a risk management framework with a documented risk register and incident register.

The Board has put in place a Risk committee, which is a sub-committee of the main Board. The Terms of Reference of the sub-committee is to continually review and update the risk register, and to consider the:

1. top 10 strategic risks;
2. operational risks;
3. emerging risks; and
4. incident register.

The principal risks and uncertainties facing the charity are managing the growth of the charity both in the UK and in overseas territories, and the management, storage, and recording of donated products. The risks have been reviewed, and systems and processes have been established to mitigate those risks.

Plans for 2021

The pandemic has reinforced that the balance in life can shift without a moment's notice whether that be bereavement, illness, or job loss.

The demand for our services increased and yet we know there are many more communities we could have reached given the resources. In response, we are setting out our strategy over the next three years. Enabling us to grow and sustain our infrastructure, improve our services, support local communities and spark a generative hygiene poverty conversation.

Key Initiatives
Investing in our capacity We believe increasing our internal capacity is fundamental to ensure our sustainability.
Infrastructure We are reviewing our delivery models and efficiencies with plans to expand our network into more areas of deprivation.
Strategic partnerships We seek committed partners to collaborate on innovative ways to challenge poverty.
Focus on schools in local communities We are developing our educational partnership strategy which will prioritise areas of deprivation in the UK.
Social Justice We know there are many who are still unaware hygiene poverty exists in the UK. We want to change that by starting new conversations discussing what it's like when you cannot afford to stay clean, safe and healthy.
Hygiene poverty research project We plan to commission a study on the physical and mental impact hygiene poverty has on children, women, and men in the UK. Once completed, we will share the findings far and wide to help raise awareness and help destigmatise hygiene poverty.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

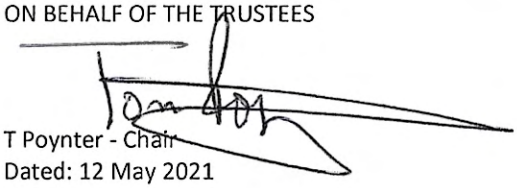
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as we are aware:

- There is no relevant audit information of which the charity's auditor is unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors
Haysmacintyre LLP is deemed to be reappointed under section 487(2) of the Companies Act 2006.

ON BEHALF OF THE TRUSTEES



T Poynter - Chair
Dated: 12 May 2021

Opinion

We have audited the financial statements of The Hygiene Bank ("the charity") for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of the charity's net movement in funds for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We have been appointed as auditor under section 144 of the Charities Act 2011, and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Chair's Statement and Trustees' Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charity; or
- sufficient and proper accounting records have not been kept; or
- the charity financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees for the financial statements

As explained more fully in the Trustees' responsibilities statement (set out on page 12), the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to the regulatory requirements of the Charity Commission, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and Charities SORP (2019).

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to the sole reliance on the CEO for the management accounting records and all transaction processing, and therefore a lack of segregation of duties within the finance function. Audit procedures performed by the engagement team included:

- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing the controls and procedures of the charity, particularly in relation to the collection, recording and distribution of donated products, to ensure these were in place throughout the year;
- Evaluating management's controls designed to prevent and detect irregularities;
- Review of minutes of meetings to identify expected material amounts of voluntary income and donated services;
- Reviewing and testing journal entries made in the year, particularly those made as part of the year end financial reporting process; and
- Challenging assumptions and judgements made by management in their critical accounting estimates including the valuation of distributed goods, non-recognition of stock and valuation of pro bono services.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act, and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's Trustees as a body for our audit work, for this report, or for the opinions we have formed.

Richard Weaver (Senior Statutory Auditor)
for and on behalf of Haysmacintyre LLP, Statutory Auditors
10 Queen Street Place
London
EC4R 1AG

Dated: 13 May 2021

Haysmacintyre LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

The Hygiene Bank
Statement of Financial Activities
For the year ended 31 December 2020

Charity number: 1181267
SC049895

	Notes	Unrestricted funds	Restricted funds	**Total**	Restated Unrestricted funds	Restated Restricted Funds	Restated Total
		2020	2020	**2020**	(Period from 19/12/18 to 31/12/19)	(Period from 19/12/18 to 31/12/19)	(Period from 19/12/18 to 31/12/19)
		£	£	£	£	£	£
INCOME							
Income from donations							
Value of donated goods distributed	3, 4	3,536,743	-	**3,536,743**	268,090	-	268,090
Donations		249,484	74,082	**323,566**	60,272	19,970	80,242
Grants		40,410	141,849	**182,259**	-	42,765	42,765
Donated services for own use	11	127,446	-	**127,446**	37,486	-	37,486
Total income excluding value of donated goods distributed		417,340	215,931	**633,271**	97,758	62,735	160,493
TOTAL INCOME		**3,954,083**	**215,931**	**4,170,014**	365,848	62,735	428,583
EXPENDITURE							
Expenditure on raising funds							
Costs of raising funds	6	**32,565**	58	**32,623**	1,607	-	1,607
Expenditure on Charitable Activities							
Distribution of donated goods	3, 6	3,536,743	-	**3,536,743**	268,090	-	268,090
Other charitable costs	6	242,610	155,030	**397,640**	58,080	19,946	78,026
		3,779,353	**155,030**	**3,934,383**	326,170	19,946	346,116
Total expenditure	6	**3,811,918**	**155,088**	**3,967,006**	327,777	19,946	347,723
Net income and net movement in funds for the year/ period		142,165	60,843	**203,008**	38,071	42,789	80,860
Funds (restated) brought forward		38,071	42,789	**80,860**	-	-	-
Funds carried forward at 31 December	7, 13	**180,236**	**103,632**	**283,868**	38,071	42,789	80,860

All activities relate to continuing operations.

The notes on pages 19 to 27 form part of these financial statements.

The Hygiene Bank
Balance Sheet
As at 31 December 2020

Charity number: 1181267
SC049895

	Notes	Unrestricted funds £	Restricted funds £	**Total 2020 £**	Restated Unrestricted funds £	Restated Restricted Funds £	Restated Total 2019 £
Current Assets							
Debtors	9	47,587	8,799	**56,386**	4,106	6,245	10,351
Cash at bank and in hand		142,249	95,095	**237,344**	35,165	36,747	71,912
		189,836	103,894	**293,730**	39,271	42,992	82,263
Creditors: amounts falling due within one year	10	**9,600**	**262**	**9,862**	1,200	203	1,403
Net current assets		**180,236**	**103,632**	**283,868**	38,071	42,789	80,860
Net assets	13	**180,236**	**103,632**	**283,868**	38,071	42,789	80,860
Funds							
Balance at 1 January 2020/ (19 December 2018)		38,071	42,789	**80,860**	-	-	-
Movement in funds		142,165	60,843	**203,008**	38,071	42,789	80,860
Balance at 31 December	7	**180,236**	**103,632**	**283,868**	38,071	42,789	80,860

The financial statements on pages 16 to 18, and the related notes on pages 19 to 27 were approved and authorised by the Board of Trustees on 12 May 2021 and signed on its behalf by:

T Poynter
Chair

E Penollar
CEO

The Hygiene Bank
Statement of Cash Flows
For the year ended 31 December 2020

Charity number: 1181267
SC049895

	Notes	2020	For the period 19 December 2018 to 31 December 2019
		£	£
Cashflows from operating activities			
Net income for the reporting period (as per the Statement of Financial Activities)		203,008	80,860
Increase in debtors		(46,035)	(10,351)
Increase in creditors		8,459	1,403
Net increase in cash and cash equivalents		**165,432**	71,912
Cash and cash equivalents as at 1 January 2020/ 19 December 2018		71,912	-
Cash and cash equivalents at the end of the year/ period		**237,344**	71,912

Analysis of changes in net cash funds

	At 1 January 2020	Cashflows	At 31 December 2020
	£	£	£
Cash at bank and in hand	71,912	165,432	237,344
Total cash and cash equivalents	71,912	165,432	237,344

1. General Information

The Hygiene Bank ("the charity") is a charitable incorporated organisation registered with the Charity Commission in England and Wales, charity number is 1181267, and with the Scottish Charity Regulator, charity number SC049895. The registered address of the charity is DAC Beachcroft LLP, The Walbrook Building, 25 Walbrook, London, EC4N 8AF.

2. Principal Accounting Policies

Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. 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) (Charities SORP 2019) and the Charities Act 2011. The charity meets the definition of a public benefit entity under FRS 102.

The presentational currency of the financial statements is sterling.

Change in accounting policy

The 2019 financial statements were prepared on a receipts and payments basis in line with section 133 of the Charities Act 2011 for lower-income charities. Due to the growth in the charity in 2020, the Trustees recognised that the preparation of the financial statements needed to change from a receipts and payments basis to an accruals basis as this would result in the financial statements providing more reliable and more relevant information about the effects of transactions, other events or conditions on the charity's financial position, financial performance or cash flows. The prior period figures have been restated accordingly and the net impact of this change in accounting policy is disclosed in Note 14.

Going concern

The Trustees are confident that the charity will remain a going concern and that there are no known material uncertainties about the charity's ability to continue. A cash flow forecast has been prepared for the 12 month period following the date of signing of the accounts. This forecast includes all funding received to date as well as committed funding. Assumptions have been made around income that reflect the planned fundraising activities of the charity. Unrestricted cash balances remain above the reserve policy of 3 months of operational expenses.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees to further any of the charity's purposes. Unrestricted funds includes funds, goods donated for distribution and goods and services donated for the charity's own use.

Restricted funds are donations and grants that are raised for and their use restricted to a specific purpose, or donations subject to donor-imposed conditions. This will include donations that meet the charity's conditions and are ear marked for a specific project or region.

Designated funds are unrestricted reserve funds that the Trustees have designated for a specific purpose.

Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Event income and handling charges are treated as income of the period to which they relate.

No amounts are included for the contribution of general volunteers. Although the value is considerable it is excluded due to the difficulty of valuing it reliably.

Goods donated for onward distribution

Goods donated for onward distribution are included as both income and expenditure, at the time of distribution, at a reasonable estimate of their original market value. By their very nature, the product donations we receive are often hugely mixed and difficult to identify and categorise without manual sorting and reworking. This makes it near-impossible to value goods on receipt. Donations from the general public are collected, sorted and weighed. When batched for onward distribution, the goods are weighed and an estimate of their value based on an example basket of products is used. Donations of goods from various companies have been valued based on their recommended retail price, where that information is available or has been confirmed by the donating company.

Resources expended

Expenditure is classified in accordance with the Statement of Recommended Practice as shown below.

Charitable Activities - all expenditure directly relating to the objects of the charity including the direct cost of supporting charitable activities and covers the following activities as incurred:

- Identification of potential donors, obtaining donated goods for onward distribution, the processes for distributing, reporting and accounting for those goods; the registration of volunteers and community partners and maintenance of data relating to the volunteer and community partner organisations;

- Governance Costs – Being financial, legal and administrative expenses incurred in connection with enabling the charity to comply with external regulations, constitutional and statutory requirements; and in providing support to the Trustees in the discharge of their statutory duties. These costs are included within support costs;

- Costs of Generating Funds - The costs incurred to obtain voluntary contributions to the charity including expenditure on increasing the charity' general resources other than through obtaining registration income or goods for distribution and for improving general awareness of the charity within the overall community;

- Support Costs - Expenditure incurred on activities falling directly within one expenditure classification is charged directly to that classification.

Taxation

As a registered charity, it is potentially exempt from taxation of its income and gains to the extent that these are applied to its charitable objects. The charity is not registered for VAT. Gift Aid is accounted for on a receivable basis.

Operating leases

Operating lease rentals are charged to the Statement of Financial Activities over the term of the lease.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. It also includes the balances held of pre-paid cards being used by some of the charity's volunteers.

Debtors

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

Creditors and provisions

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

3. Critical accounting judgements and estimation uncertainty

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the charity's accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Those areas subject to judgement and uncertainty are as follows:

- Valuation of goods distributed;
- Valuation of other goods and services received in kind;
- Accrued income and expenditure.

Goods donated for onward distribution are valued at a reasonable estimate of their original market value.

Other goods and services received are valued either by the donor, or where no value is given, valued at the equivalent market cost were these to be purchased directly by the charity. The charity has also taken into consideration what the charity could have afforded in determining the value to be recognised in the financial statements.

Accrued income and expenditure are estimated where no invoice has been provided. These estimates are based either on third party evidence or on known values as yet uninvoiced by the service provider.

4. Donated goods and services income

	Unrestricted funds £	Restricted funds £	**Total 2020 £**	Restated Unrestricted funds £	Restated Restricted Funds £	Restated Total 2019 £
Value of donated good distributed	3,536,743	-	**3,536,743**	268,090	-	268,090
Services donated for own use	127,446	-	**127,446**	37,486	-	37,486
	3,664,189	-	**3,664,189**	305,576	-	305,576

5. Net income

Net income for the year is after charging:

	2020	For the period 19 December 2018 to 31 December 2019
	£	£
Audit fees	13,200	-
Operating leases	16,323	988

6. Expenditure

	Direct costs	Support costs	Total 2020	Restated direct costs	Restated support costs	Restated Total 2019
	£	£	£	£	£	£
Cost of Charitable Activities						
Distribution of donated goods	3,536,743	-	**3,536,743**	268,090	-	268,090
Other charitable costs	328,110	69,530	**397,640**	66,276	11,750	78,026
	3,864,853	69,530	**3,934,383**	334,366	11,750	346,116
Cost of Generating Funds						
Fundraising activities	18,323	14,300	**32,623**	1,607	-	1,607
Total resources expended	**3,883,176**	**83,830**	**3,967,006**	335,973	11,750	347,723

The support costs relates to the contractors working for the charity with the roles mainly to cover the day to day administration and fundraising efforts.

7. Analysis of funds

2020	Balance brought forward	Incoming resources	Resources expended	Balance carried forward
	£	£	£	£
Restricted funds				
Funds for local projects	30,584	200,760	134,194	97,150
Rent for storage units	6,205	10,171	9,894	6,482
Charity administration	6,000	5,000	11,000	-
Total restricted funds	42,789	215,931	155,088	103,632

7. Analysis of funds (continued)

2019 (restated)	Incoming resources	Resources expended	Balance carried forward
	£	£	£
Restricted funds			
Funds for local projects	45,943	15,359	30,584
Rent for storage units	7,292	1,087	6,205
Charity administration	9,500	3,500	6,000
Total restricted funds	62,735	19,946	42,789

Grants were received from various organisations including: ASDA; Ashford Borough Council; Beccles Town Council; CAF Emergency Fund; Cambridge Community Fund; Charities Trust; Charles Lewis Foundation; Charterhouse; Cheltenham Borough Council; Coyler-Fergusson; Crisis UK; Danson Foundation; Doncaster Business Community; Doncaster Council; Enkalon Foundation; Friarsgate Trust; Glamorgan Council; Godstone Parish Council; Groundwork; Grace Trust; Hertfordshire County Council; Homity Trust; Hunter Foundation; John Bourne Foundation; Kent Community Foundation; the Lions Club; Munro Charitable Trust; National Lottery Community Fund; Norfolk Community Foundation; Oxted Parish Council; PCC St Stephen; PCC Sussex; Richard Watts Charity; Rotary Club; Ruils; Sevenoaks District Council; Sevenoaks Roundtable; Sevenoaks Town Council; St Albans City & District Council; Stoke City Council; Suffolk Community Grant; Spelthorne Better Neighbourhood Grant; Tamworth Roundtable; The Waterloo Foundation; The Moondance Foundation; Wakeham Trust. Support has also been received from other organisations including: Axa PPP; Barclays; Cardiff Vineyard; Ecclesiastical Insurance Plc; EUI Limited; Hastings Direct; Make it Locally; Meg & Bee; Pfizer; Purenique; Royston Limited; St Georges Parochial Church; Taylor Wimpey; The Big Yellow Self-Storage Company; The Old Roffensian; Translink; Waitrose Plc; Western Power; UNUM; and Zee Bees.

These grants were restricted to be used to support our projects to purchase of hygiene products which are then donated to those in need in local communities, to secure storage, for marketing materials and to fund administration costs.

8. Staff

The charity did not have any employees during the year (2019: none). There were seven (2019: one) paid contractors engaged to help manage and administer our 409 (2019: 198) active volunteers. Payments to each individual contractor did not exceed £25,000 in the year, or for the period from 19 December 2018 to 31 December 2019.

No trustee was remunerated for their role as a trustee during the year, or for the period from 19 December 2018 to 31 December 2019.

In 2020, three Trustees claimed a total of £537 in expenses. These were to cover postage and packaging, computer and communication charges. In 2019, one trustee claimed a total of £4,524 in expenses. This was for postage and packaging, collection bins, promotional bags, storage rent, marketing materials such as collection bin stickers, posters and banners, computer charges, travel and hotel costs, and other costs to set up the charity.

9. Debtors

	Unrestricted funds £	Restricted funds £	**Total 2020 £**	Restated Unrestricted funds £	Restated Restricted Funds £	Restated Total 2019 £
Prepayments	2,968	6,481	**9,449**	486	5,245	5,731
Accrued income	44,619	2,318	**46,937**	3,620	1,000	4,620
	47,587	**8,799**	**56,386**	4,106	6,245	10,351

10. Creditors

	Unrestricted funds £	Restricted funds £	**Total 2020 £**	Restated Unrestricted funds £	Restated Restricted Funds £	Restated Total 2019 £
Accruals	9,600	262	**9,862**	1,200	203	1,403
	9,600	**262**	**9,862**	1,200	203	1,403

11. Donation of services for own use

	2020	For the period 19 December 2018 to 31 December 2019
	£	£
Marketing and media	71,750	30,150
Legal services	45,752	-
School materials	5,000	-
Other	4,944	7,336
	127,446	37,486

12. Obligation under operating leases

Our operating leases relates to self-storage facilities to store hygiene products before being distributed to community partners. There are no leases which are in excess of 12 months.

At 31 December the charity did not have any obligations in respect of non-cancellable operating leases.

13. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	**Total 2020**	Restated Unrestricted funds	Restated Restricted Funds	Restated Total 2019
	£	£	£	£	£	£
Debtors	47,587	8,799	**56,386**	4,106	6,245	10,351
Cash at bank and in hand	142,249	95,095	**237,344**	35,165	36,747	71,912
	189,836	103,894	**293,730**	39,271	42,992	82,263
Creditors: amounts falling due within one year	**9,600**	**262**	**9,862**	1,200	203	1,403
Net current assets	**180,236**	**103,632**	**283,868**	38,071	42,789	80,860

14. Change in accounting policy

As stated in Note 1, the accounting policy was changed from a Receipts and Payments basis to an accruals basis. The financial impact of the change for the current and prior period is set out below.

The accruals basis provides reliable and more relevant information as the financial statements now reflects the estimated value of the donated goods distributed and the estimated value of the goods and services that have been donated to the charity. The financial statements will also recognise accrued income due to the charity through donations, the liabilities due at the period end and defers the cost of storage units as prepayments to reflect the period that the charity has use of those storage facilities.

The estimated value of the donated goods distributed recognised in 2020 was £3,536,743 (19 December 2018 to 31 December 2019: £286,090). This has a net nil impact on the funds of the charity.

The estimated value of the goods and services donated for use by the charity recognised in 2020 was £127,446 (19 December 2018 to 31 December 2019: £37,486). This has a net nil impact on the funds of the charity.

Accrued income recognised in 2020 was £46,937 (19 December 2018 to 31 December 2019: £4,620). The 2020 amount included gift aid due to the amounts due to the charity.

Accrued expenses recognised in 2020 was £9,862 (19 December 2018 to 31 December 2019: £1,403).

Prepayments recognised in 2020 was £9,449 (19 December 2018 to 31 December 2019: £5,731).

14. Change in accounting policy (continued)

The effect of the change in accounting policies on the net fund movement for the charity is set out below:

	2020	For the period 19 December 2018 to 31 December 2019
	£	£
Net fund movement before the change in accounting policy	165,432	71,912
Accrued income	46,937	4,620
Reverse – 2019 accrued income	(4,620)	-
Accrued expenses	(9,862)	(1,403)
Reverse – 2019 accrued expenses	1,403	-
Prepayments	9,449	5,731
Reverse – 2019 prepayment	(5,731)	-
Net fund movement as reported	**203,008**	80,860

15. Related party transactions

Five (2019: one) Trustees made donations to the charity amounting to £3,585 (2019: £2,500).

One (2019: two) Trustees provided services to the charity via companies that they are involved with on a pro-bono basis, and the amount recognised in the financial statements was £50,000 (2019: £8,200).

One of the Trustees provided administration services to the charity during the year and received fees of £910 (2019: nil).

There were no other related party transactions.

16. Capital commitments

The charity did not have any capital commitments (2019: none).

17. Contingent liability

The charity does not have any contingent liabilities (2019: none)

18. Post balance sheet events

There were no significant events affecting the charity since the end of the year. For the 2019 accounts, the post balance sheet event was the impact of Covid-19, see note 19.

19. Our response to Covid-19

Our network is powered by volunteers moving around their community, collecting donated products from drop offs points in their locality and distributing them back to community partners. Many of our projects are still active but at reduced capacity in accordance with Government and Public Health England guidelines.

Closure of businesses which hosted our collection points, individuals working from home, and rationed shopping at the beginning of lockdown meant product donations decreased significantly. In response, we pivoted quickly and reached out to numerous brands to request product donations. We are fortunate in that their response has been positive and we have been able to get products to those of us in need. For example, our retail partner Boots have given the charity over £2m of essential products.

These brand donations come in bulk and on pallets so we had to find new ways of operating as many of our local projects are run out of our volunteer's homes who cannot receive a pallet of products. Instead we directed large volumes of goods to be sent directly to schools in areas of deprivation (such as Blackpool, Leeds, Birmingham) and community hubs set up by local councils to support growing numbers of those of us who have been swept into poverty.

We also have collection points in over 245 Boots stores across the UK.

We are aware that there will be many more of us than before struggling financially and in need. We have continued to operate the evolved operating model working closely with various brands to accept and distribute brand donations to as many of our projects as possible.