



**THE HYGIENE BANK**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE 15 MONTH PERIOD ENDED 31 MARCH 2022**

**CHARITY NUMBER: 1181267  
SC049895**

Website	<a href="https://www.thehygienebank.com">https://www.thehygienebank.com</a>
News	<a href="https://thehygienebank.com/news/">https://thehygienebank.com/news/</a>
Instagram	<a href="https://www.instagram.com/thehygienebank/">https://www.instagram.com/thehygienebank/</a>
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**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  
Elizabeth Hall  
Elaine Jackson  
Rahul Moodgal  
Caroline Parr  
Paul Pashley  
Mark Phillips  
Thomas Poynter (Chair)  
Matthew Press  
Morag Punton  
Lorraine Waters

Resigned 16 March 2022

Appointed 1 July 2022

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 3<sup>rd</sup> 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.

#### 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.

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, Coyer 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 Ashted 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: 31<sup>st</sup> 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](http://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.



**The Hygiene Bank**  
**Statement of Financial Activities**  
**For the 15 month period ended 31 March 2022**

**Charity number: 1181267**  
**SC049895**

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

	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 £
<b>Fixed Assets</b>							
Tangible assets	9	596	-	<b>596</b>	-	-	-
Investments	10	1	-	<b>1</b>	-	-	-
<b>Current Assets</b>							
Debtors	11	45,992	23,332	<b>69,324</b>	47,587	8,799	56,386
Cash at bank and in hand		174,189	238,245	<b>412,434</b>	142,249	95,095	237,344
		220,181	261,577	<b>481,758</b>	189,836	103,894	293,730
<b>Creditors: amounts falling due within one year</b>	12	<b>29,197</b>	<b>1,019</b>	<b>30,216</b>	9,600	262	9,862
<b>Net current assets</b>		<b>190,984</b>	<b>260,558</b>	<b>451,542</b>	180,236	103,632	283,868
<b>Net assets</b>		<b>191,581</b>	<b>260,558</b>	<b>452,139</b>	180,236	103,632	283,868
<b>Funds</b>							
Balance at 1 January 2021/ (1 January 2020)		180,236	103,632	<b>283,868</b>	38,071	42,789	80,860
Movement in funds		11,345	156,926	<b>168,271</b>	142,165	60,843	203,008
<b>Balance at 31 March 2022/ (31 December 2021)</b>	7	<b>191,581</b>	<b>260,558</b>	<b>452,139</b>	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**  
**Statement of Cash Flows**  
**For the 15 month period ended 31 March 2022**

**Charity number: 1181267**  
**SC049895**

	Notes	For the period 1 January 2021 to 31 March 2022	For the period 1 January 2020 to 31 December 2020
		£	£
<b>Cashflows from operating activities</b>			
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		<b>175,733</b>	165,432
<b>Cash flows from investing activities</b>			
Purchase of fixed assets		(642)	-
Investment in subsidiary		(1)	-
Cash used in investing activities		<b>(643)</b>	165,432
<b>Increase in cash equivalents</b>		<b>175,090</b>	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		<b>412,434</b>	237,344
<b>Analysis of changes in net cash funds</b>			
	At 1 January 2021	Cashflows	At 31 March 2022
	£	£	£
Cash at bank and in hand	237,344	175,090	412,434
<b>Total cash and cash equivalents</b>	<b>237,344</b>	<b>175,090</b>	<b>412,434</b>

## **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's 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	-	<b>6,350,651</b>	3,536,743	-	3,536,743
Services donated for own use	34,638	-	<b>34,638</b>	127,446	-	127,446
	<b>6,385,289</b>	-	<b>6,385,289</b>	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) £
<b>Cost of Charitable Activities</b>						
Distribution of donated goods	6,350,651	-	<b>6,350,651</b>	3,536,743	-	3,536,743
Other charitable costs	423,965	235,101	<b>659,066</b>	328,110	69,530	397,640
	6,774,616	235,101	<b>7,009,717</b>	3,864,853	69,530	3,934,383
<b>Cost of Generating Funds</b>						
Fundraising activities	10,035	38,682	<b>48,717</b>	18,323	14,300	32,623
<b>Total resources expended</b>	<b>6,784,651</b>	<b>273,783</b>	<b>7,058,434</b>	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
	£	£	£	£	£
<b>Restricted funds</b>					
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
<b>Total restricted funds</b>	<u>103,632</u>	<u>464,487</u>	<u>310,170</u>	<u>2,609</u>	<u>260,558</u>

31 December 2020	Balance brought forward	Incoming resources	Resources expended	Balance carried forward
	£	£	£	£
<b>Restricted funds</b>				
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	-
<b>Total restricted funds</b>	<u>42,789</u>	<u>215,931</u>	<u>155,088</u>	<u>103,632</u>

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, Coyle 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, Fullbrook, 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 Ashted 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	-
	<b>273,783</b>	<b>-</b>

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
	£	£
<b>Cost</b>		
Opening	-	-
Additions	642	642
<b>As at 31 March 2022</b>	<b>642</b>	<b>642</b>
<b>Depreciation</b>		
Opening	-	-
Charge in the year	46	46
<b>As at 31 March 2022</b>	<b>46</b>	<b>46</b>
<b>Net book value</b>		
As at 31 March 2022	<b>596</b>	<b>596</b>

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

## 12. Creditors

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

## 13. Donation of services for own use

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

## 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	<b>69,324</b>	47,587	8,799	56,386
Cash at bank and in hand	174,189	238,245	<b>412,434</b>	142,249	95,095	237,344
	220,181	261,577	<b>481,758</b>	189,836	103,894	293,730
<b>Creditors: amounts falling due within one year</b>	<b>29,197</b>	<b>1,019</b>	<b>30,216</b>	9,600	262	9,862
<b>Net current assets</b>	<b>190,984</b>	<b>260,558</b>	<b>451,542</b>	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.