



**THE HYGIENE BANK**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**CHARITY NUMBER: 1181267  
SC049895**

Website	<a href="https://www.thehygienebank.com">https://www.thehygienebank.com</a>
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**For the year ended 31 March 2023**

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**For the year ended 31 March 2023**

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 tackling 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.



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 an 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 29<sup>th</sup> June and 23<sup>rd</sup> 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 disproportionately 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 8<sup>th</sup>-10<sup>th</sup> 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](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: 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**  
**Statement of Financial Activities**  
**For the year ended 31 March 2023**

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

		Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Unrestricted 15m ended 31/3/22 £	Restricted 15m ended 31/3/22 £	Total 15m ended 31/3/22 £
Notes							
<b>INCOME FROM</b>							
<b>Donations</b>							
Donations		325,126	98,441	<b>423,567</b>	326,429	205,630	532,059
Grants		139,916	161,067	<b>300,983</b>	50,500	258,857	309,357
Donated goods	3, 4	6,031,218	-	<b>6,031,218</b>	6,350,651	-	6,350,651
Donated services	13	22,721	-	<b>22,721</b>	34,638	-	34,638
<b>Other income</b>		1,000	-	<b>1,000</b>	-	-	-
<b>Bank interest</b>		1,314	-	<b>1,314</b>	-	-	-
<b>Total income</b>		<b>6,521,295</b>	<b>259,508</b>	<b>6,780,803</b>	6,762,218	464,487	7,226,705
<b>EXPENDITURE ON</b>							
<b>Raising funds</b>							
Fundraising activities	6	87,880	2,473	<b>90,353</b>	47,217	1,500	48,717
<b>Charitable activities</b>							
Donated goods	3, 6	6,031,218	-	<b>6,031,218</b>	6,350,651	-	6,350,651
Other charitable costs	6	383,651	298,748	<b>682,399</b>	350,396	308,670	659,066
<b>Total expenditure</b>	6	<b>6,502,749</b>	<b>301,221</b>	<b>6,803,970</b>	6,748,264	310,170	7,058,434
Net income/(expenditure)		18,546	(41,713)	<b>(23,167)</b>	13,954	154,317	168,271
Gross transfers between funds		-	-	-	(2,609)	2,609	-
Total funds brought forward		191,581	260,558	<b>452,139</b>	180,236	103,632	283,868
<b>Total funds carried forward at 31 March</b>	7	<b>210,127</b>	<b>218,845</b>	<b>428,972</b>	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 £	<b>Total 2023 £</b>	Unrestricted 2022 £	Restricted 2022 £	<b>Total 2022 £</b>
<b>Fixed Assets</b>							
Tangible assets	9	1,678	-	<b>1,678</b>	596	-	596
Investments	10	1	-	<b>1</b>	1	-	1
<b>Current Assets</b>							
Debtors	11	18,488	14,490	<b>32,978</b>	45,992	23,332	69,324
Cash at bank		236,590	236,427	<b>473,017</b>	174,189	238,245	412,434
		255,078	250,917	<b>505,995</b>	220,181	261,577	481,758
<b>Creditors: amounts falling due within one year</b>	12	46,630	32,072	<b>78,702</b>	29,197	1,019	30,216
<b>Net current assets</b>		<b>208,448</b>	<b>218,845</b>	<b>427,293</b>	190,984	260,558	451,542
<b>Net assets</b>		<b>210,127</b>	<b>218,845</b>	<b>428,972</b>	191,581	260,558	452,139
<b>Funds</b>							
Balance at 1 Apr 2022/ 31 Dec 2020		191,581	260,558	<b>452,139</b>	180,236	103,632	283,868
Movement in funds		18,546	(41,713)	<b>(23,167)</b>	11,345	156,926	168,271
<b>Total funds</b>	7	<b>210,127</b>	<b>218,845</b>	<b>428,972</b>	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:

  
Dr James Dray  
Chair of Trustees

**The Hygiene Bank**  
**Statement of Cash Flows**  
**For the year ended 31 March 2023**

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

	Notes	2023	15m ended 31 March 2022
		£	£
<b>Cashflows from operating activities</b>			
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		<b>62,031</b>	175,733
<b>Cash flows from investing activities</b>			
Purchase of fixed assets		(1,448)	(642)
Investment in subsidiary		-	(1)
Cash used in investing activities		<b>(1,448)</b>	(643)
<b>Increase in cash equivalents</b>		<b>60,583</b>	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		<b>473,017</b>	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
<b>Total cash and cash equivalents</b>	<b>412,434</b>	<b>60,583</b>	<b>473,017</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 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'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 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	Restricted funds	Total	Unrestricted funds	Restricted Funds	Total
	2023	2023	2023	15m ended	15m ended	15m ended
	£	£	£	31/3/22	31/3/22	31/3/22
				£	£	£
Value of donated good distributed	6,031,218	-	<b>6,031,218</b>	6,350,651	-	6,350,651
Services donated for own use	22,721	-	<b>22,721</b>	34,638	-	34,638
	<b>6,053,939</b>	-	<b>6,053,939</b>	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	Support costs	Total	Direct costs	Support costs	Total
	2023	2023	2023	15m ended	15m ended	15m ended
	£	£	£	31/3/22	31/3/22	31/3/22
				£	£	£
<b>Cost of Charitable Activities</b>						
Donated goods	6,031,218	-	<b>6,031,218</b>	6,350,651	-	6,350,651
Other charitable costs	387,567	294,832	<b>682,399</b>	423,965	235,101	659,066
	<b>6,418,785</b>	<b>294,832</b>	<b>6,713,617</b>	<b>6,774,616</b>	<b>235,101</b>	<b>7,009,717</b>
<b>Cost of Generating Funds</b>						
Fundraising activities	48,876	41,477	<b>90,353</b>	10,035	38,682	48,717
<b>Total resources expended</b>	<b>6,467,661</b>	<b>336,309</b>	<b>6,803,970</b>	<b>6,784,651</b>	<b>273,783</b>	<b>7,058,434</b>

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
	£	£	£	£	£
<b>Restricted funds</b>					
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	-	-
<b>Total restricted funds</b>	<u>260,558</u>	<u>259,508</u>	<u>301,221</u>	<u>-</u>	<u>218,845</u>

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>

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
	<b>336,309</b>	<b>273,783</b>

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
	£	£
<b>Cost</b>		
Opening	642	642
Additions	1,448	1,448
<b>At 31 March 2023</b>	<b>2,090</b>	<b>2,090</b>
<b>Depreciation</b>		
Opening	46	46
Charge in the year	366	366
<b>At 31 March 2023</b>	<b>412</b>	<b>412</b>
<b>Net book value</b>		
At 31 March 2023	<b>1,678</b>	<b>1,678</b>
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
	<b>18,488</b>	<b>14,490</b>	<b>32,978</b>	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
	<b>46,630</b>	<b>32,072</b>	<b>78,702</b>	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
	<b>22,721</b>	<b>34,638</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 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
<b>Net current assets</b>	<b>208,448</b>	<b>218,845</b>	<b>427,293</b>	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.