

**THE HYGIENE BANK**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

**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>
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Name: The Hygiene Bank

Charity number: 1181267  
SC049895

Trustees: Guy Davies  
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  
Morag Punton  
Lorraine Waters

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Bankers: National Westminster Bank Plc

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

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

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

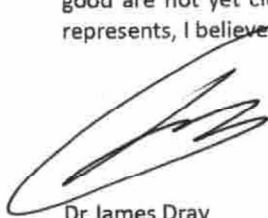
Our research tells us that 4.1m people are daily making impossible choices between feeding their families, paying their bills and staying clean. Huge proportions of that 4.1m are living with anxiety and depression, are choosing between products for themselves and their children and are too embarrassed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

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

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

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

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



Dr James Dray  
Chair  
17 September 2024



### Charitable Objects

The Objects of the charity are:

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

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

### How THB works

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

- i. Individuals and groups of volunteers work with the central team to set up a hygiene bank project in their local area
- ii. With the support of a Partnership Manager (an employee of THB), they seek local community partners – charities, community groups, local authority services and schools – who serve people in poverty in the local area
- iii. Using public donations obtained through our network of drop off points, and product donations from our brand partners, volunteers distribute basic essentials to the community partners, who get them to the people who need them

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

### Projects and Volunteers

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

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

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

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

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

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

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

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

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

Comments from our volunteers include:

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

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

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

### **Partnerships**

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

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

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

## RESEARCH REPORT *HYGIENE POVERTY IN 2024*

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

### Hygiene Poverty in 2024

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

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

### Accessing support

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

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

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

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

### The impact of the cost-of-living crisis

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

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

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

### Living in hygiene poverty

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

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

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

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

### **The impacts of hygiene poverty**

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

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

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

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

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

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

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

### **The impact on children**

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

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

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

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

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

### **Conclusions**

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

The whole report is published on our [website](#).



## FINANCIAL REVIEW

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

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

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

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

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

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

### Reserves Policy

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

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

### Governance and management

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

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

### Board recruitment and induction

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

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

### Subcommittees

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

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

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

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

### Remuneration

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

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

### Risk Management

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

The principle risks and uncertainties facing the charity are:

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

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

### Serious incident report to the Charity Commission

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

## PLANS FOR THE FUTURE – A NOTE FROM THE CHIEF EXECUTIVE

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

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

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

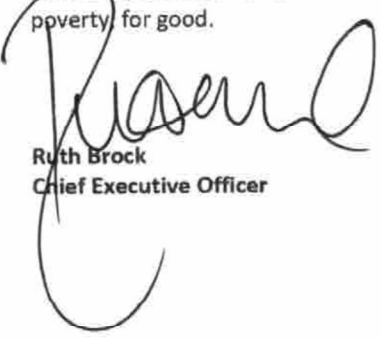
These findings demand solutions, not sympathy. It is time to turn solidarity and compassion into action. It is time for a change.

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

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

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

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



Ruth Brock  
Chief Executive Officer



## STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

In so far as we are aware:

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

### Auditors

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

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



Dr James Dray  
Chair

## Opinion

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

In our opinion, the financial statements:

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

## Basis for opinion

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

## Conclusions relating to going concern

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

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

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

## Other information

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

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

#### **Matters on which we are required to report by exception**

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

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

#### **Responsibilities of Trustees for the financial statements**

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

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

#### **Auditor's responsibilities for the audit of the financial statements**

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

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

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

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to the maintenance of records for donated stock and its distribution and reconciliation for accounting purposes<sup>1</sup> 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: 19 September 2024

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

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

Charity number: 1181267  
SC049895

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

All activities relate to continuing operations.

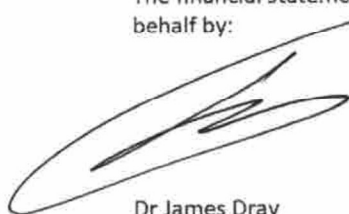
The notes on pages 19 to 26 form part of these financial statements.

The Hygiene Bank  
Balance Sheet  
As at 31 March 2024

Charity number: 1181267  
SC049895

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

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



Dr James Dray  
Chair of Trustees

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

Charity number: 1181267  
SC049895

	Notes	2024	2023
		£	£
<b>Cashflows from operating activities</b>			
Net income/(deficit) for the reporting period		93,591	(23,167)
Depreciation		674	366
Loss on disposal of fixed assets		117	-
(Increase)/decrease in debtors		(12,082)	36,346
Increase in creditors		39,993	48,486
		<u>122,293</u>	<u>62,031</u>
Cash provided by operating activities			
<b>Cash flows from investing activities</b>			
Purchase of fixed assets		(2,874)	(1,448)
		<u>(2,874)</u>	<u>(1,448)</u>
Cash used in investing activities			
		<u>119,419</u>	<u>60,583</u>
Increase in cash equivalents			
Cash and cash equivalents as at the start of the year		473,017	412,434
		<u>592,436</u>	<u>473,017</u>
Cash and cash equivalents at the end of the year			
<b>Analysis of changes in net cash funds</b>			
	At 1 April 2023	Cashflows	At 31 March 2024
	£	£	£
Cash at bank and in hand	473,017	119,419	592,436
	<u>473,017</u>	<u>119,419</u>	<u>592,436</u>
<b>Total cash and cash equivalents</b>			
	<u>473,017</u>	<u>119,419</u>	<u>592,436</u>



## 1. General Information

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

## 2. Principal Accounting Policies

### Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP 2019) and the Charities Act 2011. The charity meets the definition of a public benefit entity under FRS 102.

The presentational currency of the financial statements is sterling.

### Going concern

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

### Fund accounting

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

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

### Income

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

Income is only deferred when:

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

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



#### Income (continued)

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

#### Goods donated for onward distribution

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

#### Resources expended

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

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

- Identification of potential donors, obtaining donated goods for onward distribution, the processes for distributing, reporting and accounting for those goods; the registration of volunteers and community partners and maintenance of data relating to the volunteer and community partner organisations;
- Governance Costs – Being financial, legal and administrative expenses incurred in connection with enabling the charity to comply with external regulations, constitutional and statutory requirements; and in providing support to the Trustees in the discharge of their statutory duties. These costs are included within support costs;
- Costs of Generating Funds - The costs incurred to obtain voluntary contributions to the charity including expenditure on increasing the charity'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 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Value of donated good distributed	5,834,795	-	5,834,795	6,031,218	-	6,031,218
Services donated for own use	25,582	-	25,582	22,721	-	22,721
	<b>5,860,377</b>	<b>-</b>	<b>5,860,377</b>	<b>6,053,939</b>	<b>-</b>	<b>6,053,939</b>

#### 5. Net income

Net income for the period is after charging:

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

#### 6. Expenditure

	Direct costs 2024 £	Support costs 2024 £	Total 2024 £	Direct costs 2023 £	Support costs 2023 £	Total 2023 £
<b>Cost of Charitable Activities</b>						
Donated goods	5,834,795	-	5,834,795	6,031,218	-	6,031,218
Other charitable costs	435,985	407,520	843,505	387,567	294,832	682,399
	<b>6,270,780</b>	<b>407,520</b>	<b>6,678,300</b>	<b>6,418,785</b>	<b>294,832</b>	<b>6,713,617</b>
<b>Cost of Generating Funds</b>						
Fundraising activities	36,734	48,851	85,585	48,876	41,477	90,353
<b>Total resources expended</b>	<b>6,307,514</b>	<b>456,371</b>	<b>6,763,885</b>	<b>6,467,661</b>	<b>336,309</b>	<b>6,803,970</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 2024	Balance brought forward	Incoming resources	Resources expended	Balance carried forward
	£	£	£	£
<b>Restricted funds</b>				
Funds for local projects	212,043	199,339	165,937	245,445
Rent for storage units	6,802	5,000	9,802	2,000
Charity administration	-	111,792	111,792	-
<b>Total restricted funds</b>	<b>218,845</b>	<b>316,131</b>	<b>287,531</b>	<b>247,445</b>
<b>31 March 2023</b>	<b>Balance brought forward</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance carried forward</b>
	£	£	£	£
<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>	<b>260,558</b>	<b>259,508</b>	<b>301,221</b>	<b>218,845</b>

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

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

## 8. Staff Costs

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

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

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

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

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

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

## 9. Tangible Fixed Assets

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

#### 10. Fixed Assets Investments

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

#### 11. Debtors

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

#### 12. Creditors

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

#### 13. Donation of services for own use

	Year ended 31/3/24 £	Year ended 31/3/23 £
Legal services	-	4,473
Room hire	22,162	9,698
Website support	3,420	8,550
	<b>25,582</b>	<b>22,721</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 2024, the charity did not have any obligations in respect of non-cancellable operating leases.

15. Analysis of net assets between funds

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

16. Related party transactions

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

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

17. Capital commitments

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

18. Contingent liability

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

19. Post balance sheet events

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