

THE CONTAINER BASED SANITATION ALLIANCE

England & Wales · Charity number 1185842

Details

| | |
|----------------|---|
| Other names | THE CBSA |
| Status | Registered |
| Legal form | Charitable company |
| Company number | 11753886 |
| Registered | 2019-10-16 |
| Register | View on the Charity Commission register |

Contact

| | |
|---------|---|
| Address | Impact Brixton 17a Electric Lane London SW9 8LA |
| Phone | 02080581959 |
| Email | contact@cbsa.global |
| Website | https://www.cbsa.global |

Activities

Objects: 1. TO PROMOTE SUSTAINABLE DEVELOPMENT FOR THE BENEFIT OF THE PUBLIC BY:• THE RELIEF OF POVERTY AND THE IMPROVEMENT OF THE CONDITIONS OF LIFE IN SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITIES, INCLUDING THE PRESERVATION AND PROTECTION OF GOOD HEALTH; AND• THE PRESERVATION, CONSERVATION AND THE PROTECTION OF THE ENVIRONMENT AND THE PRUDENT USE OF RESOURCES; THROUGH FACILITATING THE PROVISION OF OR ACCESS TO SANITATION.2. TO ADVANCE THE EDUCATION OF THE PUBLIC IN SUBJECTS RELATING TO SANITATION AND TO PROMOTE STUDY AND RESEARCH IN SUCH SUBJECTS PROVIDED THAT THE USEFUL RESULTS OF SUCH STUDY ARE DISSEMINATED TO THE PUBLIC AT LARGE.FOR THE PURPOSE OF THIS CLAUSE, SUSTAINABLE DEVELOPMENT MEANS “DEVELOPMENT WHICH MEETS THE NEEDS OF THE PRESENT WITHOUT COMPROMISING THE ABILITY OF FUTURE GENERATIONS TO MEET THEIR OWN NEEDS

Activities: Our vision is a world where access to dignified, safe and affordable sanitation is no longer out of reach for families and communities in dense urban areas. To support, this we aim to support greater quality

and availability of container based sanitation (CBS) services through researching, sharing, and promoting CBS as a cost effective, climate-smart solution to the urban sanitation crisis.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

Geography

- Ghana
- Guatemala
- Haiti
- India
- Kenya
- Madagascar
- Peru
- South Africa

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £176,158 | £167,007 | - | - |
| 2024-03-31 | £179,506 | £222,740 | - | - |
| 2023-03-31 | £184,962 | £138,434 | - | - |
| 2022-03-31 | £162,709 | £91,021 | - | - |
| 2021-03-31 | £91,930 | £81,065 | - | - |

Trustees

| Name | Role | Appointed |
|-------------------------------------|-------|------------|
| Professor Kory Christ Russel | Chair | 2019-01-07 |
| Arturo Javier Llaxacondor Gonzales | | 2024-12-12 |
| Clarissa Brocklehurst | | 2022-12-06 |
| Jeremy David Gorelick | | 2023-09-13 |
| Nancy Mulee Ngao | | 2025-12-04 |

THE CONTAINER BASED SANITATION ALLIANCE

England & Wales - Charity number 1185842

Accounts

Container Based Sanitation Alliance

(A company limited by guarantee)

Trustees' Annual Report for the period 1 April 2024 – 31 March 2025

Charity registration number 1185842

Company no. 11753886

Reference and administrative details

Name: Container Based Sanitation Alliance
Charity no: 1185842
Company no: 11753886
Address: Impact Brixton, 17a Electric Lane, SW9 8LA, Brixton, London, UK

Trustees:

- Kory Russel (Chair)
- Abigail Aruna (resigned on 12 December 2024)
- Clarissa Brocklehurst
- Emma Colenbrander
- Virginia Gardiner
- Jeremy Gorelick
- Sasha Kramer
- Arturo Llaxacondor (appointed to the Board on 12 December 2024)!

Key members of staff:

- Rémi Kaupp, Executive Director
- Isabella Montgomery, Programme Manager

Independent Examiner: Paul Cowham FCA DChA

Objectives and activities

Charity purpose

CBSA's charity purposes as set out in the objects contained in the company's memorandum of association are:

1. To promote sustainable development for the benefit of the public by:
 - The relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities, including the preservation and protection of good health; and
 - The preservation, conservation and the protection of the environment and the prudent use of resources; through facilitating the provision of or access to sanitation.
2. To advance the education of the public in subjects relating to sanitation and to promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large.

Sustainable development means “development which meets the needs of the present without compromising the ability of future generations to meet their own needs.”

Ensuring our work delivers our aims

This review looks at the success of each key activity and the benefits they have brought to the public through our key activities. The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

CBSA's vision is a world where everybody has access to safely managed sanitation services. We aim to mainstream Container Based Sanitation (CBS), a sustained sanitation service, featuring toilets with containers that are frequently sealed and collected, so that the waste can be safely treated, reused or disposed of.

Our 2024-27 strategic objectives are:

1. **Promote an enabling environment for CBS:** CBS is not yet part of the 'standard' menu of sanitation options for LMIC governments. We advocate for CBS to be mainstreamed by promoting and raising awareness of CBS benefits to ensure appropriate policies, standards, regulations and contracts are in place.
2. **Increase funding to CBS:** The funding gap and lack of public funding to CBS is a key barrier to scale and acceptance. We work to incentivise public investment in CBS, mobilise private funding from new non-WASH sources and chart a path to inclusion in projects with repayable finance.
3. **Support members and new CBS providers:** CBS providers remain small and the sector isn't yet attracting many new entrants. We support CBSA members and new providers to develop and grow by facilitating peer exchange and providing learning resources, technical assistance and training.

How our activities deliver public benefit

Container Based Sanitation (CBS) is a sustained sanitation service, featuring toilets with containers that are frequently sealed and collected, so that the waste can be safely treated, reused or disposed of.

1. To promote sustainable development* for the benefit of the public by:

a. Preservation, conservation and the protection of the environment and the prudent use of resources

The Alliance furthers the protection and improvement of the environment by advocating for, researching, and supporting a safely managed, water-saving, climate-smart solution to the global sanitation crisis.

CBS avoids contamination of the physical and natural environment, supports sustainable waste management so as not to pollute the environment further and can reduce greenhouse gas emissions associated with other forms of non-sewered urban sanitation – notably in least developed countries where options for sanitation are limited (i.e., poorly functioning pit latrines and septic tanks at best – which are rarely emptied safely if at all – and open defecation). Since toilet waste is not mixed with water from other household tasks, this reduces the anaerobic degradation of waste which produces methane and nitrous oxide. It also allows providers to take advantage of the nutrient-rich waste to convert the undiluted excreta into reuse products, such as biogas, solid fuel, soil amendments and animal feed, some of which can contribute to carbon sequestration. Furthermore, with water scarcity caused by climate change threatening the feasibility of water-based sanitation systems, CBS – as a dry or minimal-water system – can alleviate pressure on precious water resources.

b. The relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities, including the preservation and protection of good health

In 2022, 3.5 billion people lacked safely managed sanitation, and 1.5 billion had no access to even a basic service. Meanwhile, the low-income urban population—currently at 1 billion—is expected to double by 2030, as rapid urbanization outpaces cities’ ability to expand essential infrastructure. Meeting the UN Sustainable Development Goal of safely managed sanitation for all by 2030 will require innovative service models that can reach the people and places conventional sewerage systems cannot.

Since 2010, CBS has emerged as a credible sanitation option. As CBS does not require digging, unlike sewers, pits or septic tanks, it has found a niche in many underserved contexts where most residents are on low incomes: densely populated informal settlements and refugee or transitional settlements, and areas with rocky ground, high groundwater, droughts, hills or frequent floods.

The Container Based Sanitation Alliance was formed in 2016 as a unifying body to address systemic blockages to mainstreaming CBS.

- 3. To advance the education of the public in subjects relating to sanitation and to promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large.**

Despite the potential of CBS to advance sustainable development by improving people's lives and protecting the environment, many people remain unfamiliar with the approach. Evidence is required to advance the education of the public and convince key decision-makers of its value and increase adoption. To address this, CBSA commissions original research, contributes to the publication of peer-reviewed papers, and participates in international conferences to meaningfully contribute to the growing body of knowledge of container-based sanitation. By communicating its knowledge and learning among a broad audience, the Alliance is advancing the education of the public on this topic.

Achievements

The CBSA's achievements over the last year, in line with its 2024-27 strategic goals, include:

Priority 1 Create an enabling environment for CBS

- **Developed tools** to support the mainstreaming of container-based sanitation, including [CBS: Guidelines and Best Practices](#) (with the City of Cape Town and GreenCape, July 2024) and [How to Mainstream CBS – Leaving No One Behind in Urban Sanitation](#) (with Tipping Point, October 2024).
- **Deepened advocacy** at global and national levels through coalitions (e.g. Climate Resilient Sanitation Coalition, SWA, IWA) and support to CBS advocacy in Ghana, Peru, Haiti, and Kenya. Contributed to key global events on finance, climate, and sanitation (e.g. SuSanA 2024, UNC Water and Health, AfWASA 2025, Global South Academic Conclave, UNICEF Innovation Forum).
- **Strengthened partnerships** across the WASH sector and beyond, building strategic relationships with organisations such as the Gold Standard Foundation, Athena Infonomics, and the Sanitation and Hygiene Fund.
- **Advanced the evidence base** through collaborations with researchers, including work with Cranfield University on CBS and climate resilience.

Priority 2 Increase funding to CBS

- Commenced work with the Gold Standard Foundation to develop a **carbon credit** methodology for sanitation.
- Working through the Climate Resilient Sanitation Coalition to unlock other **climate finance** and, in 2024 to co-create new guidelines for sanitation to prepare applications to the Green Climate Fund.
- We are capturing valuable insights from two exciting member results-based financing initiatives to advance our **pooled outcomes fund** proposal. CBSA has also been supporting other members to apply or create similar mechanisms.

Priority 3 Support our members and new CBS providers

- Delivered a **knowledge exchange programme** covering a range of strategic and operational topics, including: *Subsidies for CBS; Digitalisation and innovation for operations optimization; Container management; Urine and biochar; Customer churn and CBS as transitional; and Resilience and adaptation*. Produced
- Engaging with organisations to **develop standardised tools for CBS**.

- Provided **responsive technical support** for members and new CBS providers on finance, operations and establishing enterprises.
- Five **new providers** joined the Alliance.

As of April 2025, the CBSA members are:

- Serving 414,277 people with safely managed sanitation
- Servicing 18,771 toilets
- Serving 25 municipalities
- Providing 578 jobs.

Over the period from April 2024 to March 2025, the CBSA members have:

- Removed 25,108 tonnes of waste
- Produced 7,400 tonnes of compost, 1,087 tonnes of briquettes, 27 tonnes of animal feed.

Financial review

Review of the charity's financial position at the end of the period

At the end of this financial period (31 March 2025), the CBSA had secured funding for the next financial period (1 April 2025 to 31 March 2026) and to cover core costs for delivery of the 2024-27 strategy. As such, the Trustees are satisfied with the financial performance of the charity.

Statement explaining the policy for holding reserves stating why they are held

The CBSA receives most of its funding from restricted grants, which enable it to undertake specific projects, engage contractors based on funding secured, and employ most staff on fixed-term contracts. The main risk consists of restricted funding not being renewed, or having a delay before being renewed. In this case the CBSA would be able to pause projects, but would need be able to operate at a reduced level of activity in order to secure sufficient funding. The reserves policy allows for **4 months** of operations at a reduced level, representing **£18,494**, based on employing a part-time programme manager and retaining essential services. If unsuccessful, then the reserves policy also includes the provisions for winding down the CBSA, including termination of remaining contracts including employment, amounting to **£7,581**. Altogether, the reserves policy comes to a target of **£26,075**.

Amount of reserves held

The total free reserves on 31 March 2025 were £27,915 to cover core services should there be a funding gap. This represents a surplus of £1,840 compared to the chosen reserves target level, an improvement from the previous year shortfall of £7,768. We will continue to maintain our reserves level by using membership fees to build unrestricted reserves; and increasing efforts to raise project funding (restricted), freeing strategic support funding for other activities or no-cost extension.

Explanation of any uncertainties about the charity continuing as a going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus, the directors continue to adopt the going concern basis of accounting in preparing the financial accounts.

Structure, governance, and management

Description of the charity's trusts

Governing document & how the charity is constituted

The organisation is a charitable company limited by guarantee, incorporated on 7 January 2019, and registered as a charity on 16 October 2019. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Trustee selection methods

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as the Directors. As per CBSA bylaws, the CBSA board is composed of three membership seats and four external seats. The membership seats are selected amongst the CBSA members for a two-year term. Following this term, the seat rotates to another CBSA member. The external seats are appointed by CBSA members for a two-year term, based on pre-selected profiles depending on the strategy. Following their term, they may be re-appointed for a maximum of two additional terms. Any extension beyond these three terms would be exceptional.

Additional Governance Matters

Exemptions from disclosure

No names of any trustees or staff nor CBSA's address have been omitted from this report.

Funds held as custodian trustees on behalf of others

The Alliance does not hold any funds as custodian on behalf of others.

Statement of Trustee responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable laws and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the situation of the charitable company and the income and expenditure of the charitable company for that period. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees, who are directors for the purposes of company law, who served during the year and up to the date of this report are set out on page 1.

Declaration

This report has been prepared in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities (issued in March 2005) and in accordance with the provisions applicable to companies' subject to the small companies' regime of the Companies Act 2006.

Approved by the trustees and signed on their behalf by:



Kory Russel
Chair

Date...8/9/2025

**Independent Examiner's Report to the Trustees of
The Container Based Sanitation Alliance**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Cowham

Paul Cowham FCA DChA
Withington Works
Withington Baths
30 Burton Road
Manchester, M20 3EB

09/09/2025
Date

Container Based Sanitation Alliance
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2025

| | Note | Unrestricted funds £ | Restricted funds £ | Total funds 2025 £ | Total funds 2024 £ |
|--|------|-------------------------|-----------------------|--------------------------|--------------------------|
| Income | | | | | |
| Donations and legacies | 3 | - | - | - | - |
| Charitable activities | 4 | 20,370 | 147,067 | 167,437 | 177,506 |
| Fees and other income | 5 | 8,721 | - | 8,721 | 2,000 |
| Investments | - | - | - | - | - |
| Total income | | 29,091 | 147,067 | 176,158 | 179,506 |
| Expenditure | | | | | |
| Raising funds | - | - | - | - | - |
| Charitable activities | 6 | 56,318 | 110,689 | 167,007 | 222,740 |
| Total expenditure | | 56,318 | 110,689 | 167,007 | 222,740 |
| Net income/(expenditure) for the year | 7 | (27,227) | 36,378 | 9,151 | (43,234) |
| Transfer between funds | | - | - | - | - |
| Net movement in funds for the year | | (27,227) | 36,378 | 9,151 | (43,234) |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 58,089 | 27,758 | 85,847 | 129,081 |
| Total funds carried forward | | 30,862 | 64,136 | 94,998 | 85,847 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Container Based Sanitation Alliance
Company number 11753886

Balance sheet as at 31 March 2025

| | Note | 2025 | | 2024 | |
|--|------|----------------|---------------|---------------|---------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | - | | - | | - |
| Total fixed assets | | | - | | - |
| Current assets | | | | | |
| Debtors | 12 | 399 | | - | |
| Cash at bank and in hand | | 119,569 | | 89,338 | |
| Total current assets | | 119,968 | | 89,338 | |
| Liabilities | | | | | |
| Creditors: amounts falling due in less than one year | 13 | (24,970) | | (3,491) | |
| Net current assets | | | 94,998 | | 85,847 |
| Total assets less current liabilities | | | 94,998 | | 85,847 |
| Net assets | | | 94,998 | | 85,847 |
| Funds of the charity | | | | | |
| Restricted income funds | 14 | | 64,136 | | 27,758 |
| Unrestricted income funds | 15 | | 30,862 | | 58,089 |
| Total charity funds | | | 94,998 | | 85,847 |

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 12 to 20 form part of these accounts.

Approved by the trustees on ...8/9/2025..... and signed on their behalf by:

Kory Russel (chair)
Name

Signed 

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2025

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 section 1A.

Container Based Sanitation Alliance meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was required.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2025 (continued)

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2025 (continued)

h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £2,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis. There are currently no fixed assets.

k 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.

l 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.

m 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.

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2025 (continued)

n Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o Pensions

The charity complies with autoenrolment requirements and makes contributions to pension schemes of its employees.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

| | Unrestricted £ | Restricted £ | Total 2025 £ | <i>Unrestricted</i> £ | <i>Restricted</i> £ | <i>Total 2024</i> £ |
|--------------|-------------------|-----------------|-----------------|--------------------------|------------------------|------------------------|
| Donations | - | - | - | - | - | - |
| Total | - | - | - | - | - | - |

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2025 (continued)

4 Income from charitable activities

| | Unrestricted £ | Restricted £ | Total 2025 £ | <i>Unrestricted</i> £ | <i>Restricted</i> £ | <i>Total 2024</i> £ |
|-------------------------|-------------------|-----------------|-----------------|--------------------------|------------------------|------------------------|
| Grants | | | | | | |
| Aqua for All | - | - | - | - | 21,282 | 21,282 |
| Osprey Foundation | - | 77,067 | 77,067 | - | 39,124 | 39,124 |
| Stone Family Foundation | - | - | - | - | 35,000 | 35,000 |
| VOx Impuls Foundation | 20,370 | - | 20,370 | 42,100 | - | 42,100 |
| Waterloo Foundation | - | 70,000 | 70,000 | - | 40,000 | 40,000 |
| Total | 20,370 | 147,067 | 167,437 | - | 135,406 | 177,506 |

5 Fees and other income

| | Unrestricted £ | Restricted £ | 2025 £ | <i>Unrestricted</i> £ | <i>Restricted</i> £ | <i>2024</i> £ |
|-------------------|-------------------|-----------------|-----------|--------------------------|------------------------|------------------|
| Consultancy | 7,128 | - | 7,128 | - | - | - |
| Membership income | 1,593 | - | 1,593 | 2,000 | - | 2,000 |
| | 8,721 | - | 8,721 | 2,000 | - | 2,000 |

All income from fees and trading is unrestricted.

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2025 (continued)

6 Analysis of expenditure on charitable activities

| | Total 2025 £ | Total 2024 £ |
|-----------------------------|-----------------|-----------------|
| Staff costs | 128,476 | 127,216 |
| Consultants/contractors | 24,882 | 69,927 |
| Advocacy and member support | - | 6,461 |
| Project costs | 663 | 2,151 |
| Professional fees | 4,627 | 3,588 |
| Office and admin costs | 2,314 | 2,103 |
| Travel | 5,015 | 10,294 |
| Other governance costs | | |
| Independent examination | 1,030 | 1,000 |
| | 167,007 | 222,740 |
| | 2025 £ | 2024 £ |
| Restricted expenditure | 110,689 | 221,589 |
| Unrestricted expenditure | 56,318 | 1,151 |
| | 167,007 | 222,740 |
| | | |

7 Net income/(expenditure) for the year

| This is stated after charging/(crediting): | 2025 £ | 2024 £ |
|--|-----------|-----------|
| Depreciation | - | - |
| Independent examiner's remuneration | | |
| - accountancy | 565 | 550 |
| - independent examination | 465 | 450 |
| | | |

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2025 (continued)

8 Staff costs

Staff costs during the year were as follows:

| | 2025 £ | 2024 £ |
|----------------------------------|-------------|-------------|
| Wages and salaries | 117,463 | 115,935 |
| Social security costs | 6,212 | 6,482 |
| Employers pension contributions | 3,524 | 3,474 |
| Training, travel and subsistence | 1,277 | 1,325 |
| | <hr/> | <hr/> |
| | 128,476 | 127,216 |
| | <hr/> <hr/> | <hr/> <hr/> |

One employee received between £70,000 and £79,999 remuneration in the year, one employee received remuneration between £60,000 and £69,999 in the previous year.

The average number of staff employed during the period was 2 (2024: 2).

The average full time equivalent number of staff employed during the period was 1.8 (2024: 1.8).

The key management personnel of the charity comprise the trustees, the Programme Manager and the Executive Director. The amount of employee benefits received by key management personnel was £120,987 during the year (2024: £119,409).

9 Trustee remuneration and expenses, and related party transactions

No trustees received any remuneration during the year (2024: £nil).

No trustee received any reimbursed expenses during the period.

Aggregate donations from related parties were £nil (2024: £nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2024: nil).

In the previous year, we reimbursed our members for expenditure in relation to in-person knowledge exchanges, as follows: Clean Team £1,553.86 (with our trustee Abigail Aruna holding a senior position in Clean Team), and SOIL £2,613.78 (with our trustee Sasha Kramer holding a senior position in SOIL).

10 Government grants

The charity did not receive any grants from the government during the accounting period.

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2025 (continued)

12 Debtors

| | 2025 £ | 2024 £ |
|-------------|-----------|-----------|
| Prepayments | 399 | - |
| | 399 | - |
| | 399 | - |

13 Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|------------------------------------|-----------|-----------|
| Trade creditors | 254 | - |
| Other creditors and accruals | 2,751 | 2,490 |
| Taxation and social security costs | 21,965 | 1,001 |
| | 24,970 | 3,491 |
| | 24,970 | 3,491 |

14 Analysis of movements in restricted funds

| | Balance at 1 April 2024 £ | Income £ | Expenditure £ | Transfers £ | Balance at 31 March 2025 £ |
|----------------------------------|------------------------------------|-------------|------------------|----------------|-------------------------------------|
| 2024 - 2027 Strategy Support | - | 147,067 | (110,689) | - | 36,378 |
| Carbon credits methodology | 27,758 | - | - | - | 27,758 |
| | 27,758 | 147,067 | (110,689) | - | 64,136 |
| | 27,758 | 147,067 | (110,689) | - | 64,136 |
| Previous reporting period | Balance at 1 April 2023 £ | Income £ | Expenditure £ | Transfers £ | Balance at 31 March 2024 £ |
| Carbon credits feasibility | 3,607 | - | (54) | (3,553) | - |
| 2021 - 2024 Strategy Support | 78,437 | 114,124 | (192,561) | - | - |
| Carbon credits methodology | 35,450 | 21,282 | (28,974) | - | 27,758 |
| | 117,494 | 135,406 | (221,589) | (3,553) | 27,758 |
| | 117,494 | 135,406 | (221,589) | (3,553) | 27,758 |

Description, nature and purposes of the fund

All the restricted funds contributed to the charity's core objects

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2025 (continued)

15 Analysis of movement in unrestricted funds

| | Balance at 1 April 2024 £ | Income £ | Expenditure £ | Transfers £ | Balance as at 31 March 2025 £ |
|---------------------------|------------------------------------|-------------|------------------|----------------|--|
| General fund | 22,141 | 5,774 | - | - | 27,915 |
| Gold Standard consultancy | - | 2,947 | - | - | 2,947 |
| VOx Impuls Foundation | 35,948 | 20,370 | (56,318) | - | - |
| | 58,089 | 29,091 | (56,318) | - | 30,862 |

| Previous reporting period | Balance at 1 April 2023 £ | Income £ | Expenditure £ | Transfers £ | Balance as at 31 March 2024 £ |
|----------------------------------|------------------------------------|-------------|------------------|----------------|--|
| General fund | 11,587 | 44,100 | (1,151) | (32,395) | 22,141 |
| VOx Impuls Foundation | - | - | - | 35,948 | 35,948 |
| | 11,587 | 44,100 | (1,151) | 3,553 | 58,089 |

| Name of fund | Description, nature and purposes of the fund |
|---------------------------|--|
| VOx Impuls Foundation | This is the unspent portion of an unrestricted grant received during the year, which will be spent in the following year |
| Gold Standard consultancy | This represents consultancy income earned which is earmarked to be spent on a carbon credits methodology |

16 Analysis of net assets between funds

| | General fund £ | Designated funds £ | Restricted funds £ | Total £ |
|----------------------------------|----------------------|--------------------------|--------------------------|------------|
| Tangible fixed assets | - | - | - | - |
| Net current assets/(liabilities) | 27,915 | 2,947 | 64,136 | 94,998 |
| Total | 27,915 | 2,947 | 64,136 | 94,998 |

THE CONTAINER BASED SANITATION ALLIANCE

England & Wales - Charity number 1185842

Accounts

Container Based Sanitation Alliance

(A company limited by guarantee)

Trustees' Annual Report for the period 1 April 2023 – 31 March 2024

Charity registration number 1185842

Company no. 11753886

Reference and administrative details

Name: Container Based Sanitation Alliance
Charity no: 1185842
Company no: 11753886
Address: Impact Brixton, Electric Lane, SW9 8LA, Brixton, London, UK

Trustees:

- Kory Russel (Chair)
- Virginia Gardiner
- Sasha Kramer
- Abigail Aruna
- Clarissa Brocklehurst
- Lindsay Stradley (resigned on 13 September 2023)
- Andrew Foote (resigned on 13 September 2023)
- Emma Colenbrander (appointed on 13 September 2023)
- Jeremy Gorelick (appointed on 13 September 2023)

Key members of staff:

- Rémi Kaupp, Executive Director
- Isabella Montgomery, Programme Manager

Independent Examiner: Paul Cowham

Objectives and activities

Charity purpose

CBSA's charity purposes as set out in the objects contained in the company's memorandum of association are:

1. To promote sustainable development for the benefit of the public by:
 - The relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities, including the preservation and protection of good health; and
 - The preservation, conservation and the protection of the environment and the prudent use of resources; through facilitating the provision of or access to sanitation.
2. To advance the education of the public in subjects relating to sanitation and to promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large.

Sustainable development means “development which meets the needs of the present without compromising the ability of future generations to meet their own needs.”

Ensuring our work delivers our aims

This review looks at the success of each key activity and the benefits they have brought to the public through our key activities. The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

CBSA's vision is a world where everybody has access to safely managed sanitation services. We aim to mainstream Container Based Sanitation (CBS), a sustained sanitation service, featuring toilets with containers that are frequently sealed and collected, so that the waste can be safely treated, reused or disposed of.

Our strategic objectives set out in our 2024-27 strategy are:

1. **Promote an enabling environment for CBS:** CBS is not yet part of the 'standard' menu of sanitation options for LMIC governments. We advocate for CBS to be mainstreamed by promoting and raising awareness of CBS benefits to ensure appropriate policies, standards, regulations and contracts are in place.
2. **Increase funding to CBS:** The funding gap and lack of public funding to CBS is a key barrier to scale and acceptance. We work to incentivise public investment in CBS, mobilise private funding from new non-WASH sources and chart a path to inclusion in projects with repayable finance.
3. **Support members and new CBS providers:** CBS providers remain small and the sector isn't yet attracting many new entrants. We support CBSA members and new providers to develop and grow by facilitating peer exchange and providing learning resources, technical assistance and training.

How our activities deliver public benefit

Container Based Sanitation (CBS) is a sustained sanitation service, featuring toilets with containers that are frequently sealed and collected, so that the waste can be safely treated, reused or disposed of.

1. To promote sustainable development* for the benefit of the public by:

a. Preservation, conservation and the protection of the environment and the prudent use of resources

The Alliance furthers the protection and improvement of the environment by advocating for, researching, and supporting a safely managed, water-saving, climate-smart solution to the global sanitation crisis.

CBS avoids contamination of the physical and natural environment, supports sustainable waste management so as not to pollute the environment further and can reduce greenhouse gas emissions associated with other forms of non-sewered urban sanitation – notably in least developed countries where options for sanitation are limited (i.e., poorly functioning pit latrines and septic tanks at best – which are rarely emptied safely if at all – and open defecation). Since toilet waste is not mixed with water from other household tasks, this reduces the anaerobic degradation of waste which produces methane and nitrous oxide. It also allows providers to take advantage of the nutrient-rich waste to convert the undiluted excreta into reuse products, such as biogas, solid fuel, compost and animal feed, some of which can contribute to carbon sequestration. Furthermore, with water scarcity caused by climate change threatening the feasibility of water-based sanitation systems, as a dry or minimal-water system, CBS systems can alleviate pressures on precious water resources.

b. The relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities, including the preservation and protection of good health

In 2022, 3.5 billion people lacked safely managed sanitation and 1.5 billion people still lacked even a basic sanitation service. Low-income urban populations are expected to double from the current 1 billion by 2030, as the world's population continues to urbanize at a rapid pace and cities are struggling to expand critical infrastructure to accommodate this unprecedented growth. To achieve the UN Sustainable Development Goal (SDG) target of equitable sanitation for all by 2030, new models are needed to reach the people and places that conventional sewerage can't.

Since 2010, CBS has emerged as a credible sanitation option. As CBS does not require digging, unlike sewers, pits or septic tanks, it has found a niche in many underserved contexts where most residents are on low incomes: densely populated informal settlements and refugee or transitional settlements, and areas with rocky ground, high groundwater, droughts, hills or frequent floods.

The Container Based Sanitation Alliance was formed in 2016 as a unifying body to address systemic blockages to mainstreaming CBS.

2. To advance the education of the public in subjects relating to sanitation and to promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large.

Despite the potential of CBS to advance sustainable development by improving people's lives and protecting the environment, many people remain unfamiliar with the approach. Evidence is required to advance the education of the public and convince key decision-makers of its value and increase adoption. To address this, CBSA commissions original research, contributes to the publication of peer-reviewed papers, and participates in international conferences to meaningfully contribute to the growing body of knowledge of container-based sanitation. By communicating its knowledge and learning among a broad audience, the Alliance is advancing the education of the public on this topic.

Achievements

The CBSA's achievements over the last year, in line with its 2021-24 five strategic goals, include:

1. Strengthen the CBSA

- CBSA developed a **new 2024-27 strategy**, incorporating key lessons from the last three years, narrowing our strategic focus to three key areas: 1. Create an enabling environment for CBS, 2. Increase funding to CBS and 3. Support members and new CBS providers.
- Following our 2021 Board composition review, CBSA's **newly constituted Board** has been in place since September 2023, when two new Board members, Emma Colenbrander and Jeremy Gorelick, joined the CBSA Board, respectively filling our remaining Membership organisation leadership and Finance Board member profiles. Our new Board composition features three non-member nominated seats alongside three rotating membership seats.
- CBSA's new **business development strategy** describes a holistic approach to planning CBSA's financial sustainability to guide fundraising for both core and stretch activities and to make CBSA's financial position more secure and diversified.

2. Member Support: Accelerating the Path to Scale

- **Knowledge exchange programme** delivered covering a range of strategic and operational topics, including *transport, subsidies, marketing and sales, climate research and subsidies*.
- Delivered a **business development series** led by external experts, including *human centred design, marketing and sales; and business modelling and forecasting workshop*.
- Facilitated **in-person meetings and visits** to see City of Cape Town and Loowatt CBS operations.

3. Advocate Globally for CBS

- Ran several sessions and presentations at **global events** on finance, climate and sanitation, rights, including at: IRC's All Systems Connect conference, World Water

Week, 1st IWA NSS conference 2023, IWA Water and Development Congress & Exhibition 2023. Also attended the Outcomes Finance Alliance Summit.

- Continued to engage with researchers to **develop the evidence base** on CBS, for instance with a Global Challenges Research Fund project to study how sanitation access (including CBS) affects users' resilience to shocks in four countries.
- CBSA developed its engagement in **global coalitions**, including the Climate Resilient Sanitation Coalition, Sanitation and Water for All, Global Water Operators' Partnerships Alliance and the Sustainable Sanitation Alliance.
- Through conference engagement and other connections made, CBSA continues to develop **strategic relationships** with many organisations and experts in the WASH sector and beyond.

4. Strengthen the Financial Case for CBS

- Commissioned Social Finance UK to produce a study on the **potential of outcomes-based finance for CBS** providers and concept note for developing a Minimum Viable Product for a CBS Outcomes Fund.
- Continued to work with Promethium Carbon to explore the design of a **carbon credit methodology for CBS** to improve the feasibility and lower the minimum viable scale to benefit from carbon credits for CBS providers.
- Following our carbon credits feasibility study in July 2022, we published and disseminated a **briefing paper, Unlocking carbon credits for sanitation**, summarising the project's findings.

5. New Entrant Support: Reducing Barriers to Entry

- CBS welcomed three **new members**: [Institut de Coopération Internationale \(ICI\)](#), a French NGO serving toilets in Mali and Benin; 2. [ECOLaTRINE](#), a South African company servicing waterless toilets and trialling a sawdust dispensing mechanism, producing and selling compost and 3. [Circular Revolution](#), a co-operative serving 65 urine-diverting toilets in and around London for customers living on riverboats.
- We commenced work with GreenCape to develop **CBS standards** for the city of Cape Town.

As of April 2024, the CBSA members are:

- Servicing 16,819 toilets
- Reaching 274,439 people
- Serving 25 municipalities
- Providing 608 jobs.

Over the period from April 2023 to March 2024, the CBSA members have:

- Removed 23,261 tonnes of sludge
- Generated 372 MWh of renewable energy
- Produced 3,180 tonnes of compost, 1,125 tonnes of briquettes, 111 tonnes of animal feed, and 2 tonnes of biochar.

Financial review

Review of the charity's financial position at the end of the period

At the end of this financial period (31 March 2024), the CBSA had secured funding for the next financial period (1 April 2024 to 31 March 2025) and was on track to cover core costs for delivery of the 2024-27 strategy. As such, the Trustees are satisfied with the financial performance of the charity.

Statement explaining the policy for holding reserves stating why they are held

The CBSA receives most of its funding from restricted grants, which enable it to undertake specific projects, engage contractors based on funding secured, and employ most staff on fixed-term contracts. The main risk consists of restricted funding not being renewed, or having a delay before being renewed. In this case the CBSA would be able to pause projects, but would need be able to operate at a reduced level of activity in order to secure sufficient funding. The reserves policy allows for **4 months** of operations at a reduced level, representing **£17,219**, based on employing a part-time programme manager and retaining essential services. If unsuccessful, then the reserves policy also includes the provisions for winding down the CBSA, including termination of remaining contracts including employment, amounting to **£8,255**. Altogether, the reserves policy comes to a target of **£25,474**.

Amount of reserves held

The total free reserves on 31 March 2024 were £22,141 to cover core services should there be a funding gap. This represents a shortfall of £3,333 (13%) compared to the chosen reserves target level, a reduction from the previous year shortfall of £12,566 (49%). In order to achieve the target, in the coming two years we will: use membership fees to build unrestricted reserves; increase efforts to raise project funding (restricted), freeing strategic support funding for other activities or no-cost extension; engage interested funders in committing to meeting the funding shortfall.

Explanation of any uncertainties about the charity continuing as a going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus, the directors continue to adopt the going concern basis of accounting in preparing the financial accounts.

Structure, governance, and management

Description of the charity's trusts

Governing document & how the charity is constituted

The organisation is a charitable company limited by guarantee, incorporated on 7 January 2019, and registered as a charity on 16 October 2019. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Trustee selection methods

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as the Directors. As per CBSA bylaws, the CBSA board is composed of three membership seats and four external seats. The membership seats are selected amongst the CBSA members for a two-year term. Following this term, the seat rotates to another CBSA member. The external seats are appointed by CBSA members for a two-year term, based on pre-selected profiles depending on the strategy. Following their term, they may be re-appointed for a maximum of two additional terms. Any extension beyond these three terms would be exceptional.

Additional Governance Matters

Exemptions from disclosure

No names of any trustees or staff nor CBSA's address have been omitted from this report.

Funds held as custodian trustees on behalf of others

The Alliance does not hold any funds as custodian on behalf of others.

Statement of Trustee responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable laws and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the situation of the charitable company and the income and expenditure of the charitable company for that period. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees, who are directors for the purposes of company law, who served during the year and up to the date of this report are set out on page 1.

Declaration

This report has been prepared in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities (issued in March 2005) and in accordance with the provisions applicable to companies' subject to the small companies' regime of the Companies Act 2006.

Approved by the trustees and signed on their behalf by:



Kory Russel
Chair

Aug 21, 2024
Date

**Independent Examiner's Report to the Trustees of
The Container Based Sanitation Alliance**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Cowham

Paul Cowham FCA DChA
Withington Works
Withington Baths
30 Burton Road
Manchester, M20 3EB

Date 23/8/24.....

Container Based Sanitation Alliance
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2024

| | Note | Unrestricted funds £ | Restricted funds £ | Total funds 2024 £ | Total funds 2023 £ |
|--|------|-------------------------|-----------------------|--------------------------|--------------------------|
| Income | | | | | |
| Donations and legacies | 3 | - | - | - | - |
| Charitable activities | 4 | 42,100 | 135,406 | 177,506 | 182,562 |
| Fees and other income | 5 | 2,000 | - | 2,000 | 2,400 |
| Investments | - | - | - | - | - |
| Total income | | 44,100 | 135,406 | 179,506 | 184,962 |
| Expenditure | | | | | |
| Raising funds | - | - | - | - | - |
| Charitable activities | 6 | 1,151 | 221,589 | 222,740 | 138,434 |
| Total expenditure | | 1,151 | 221,589 | 222,740 | 138,434 |
| Net income/(expenditure) for the year | 7 | 42,949 | (86,183) | (43,234) | 46,528 |
| Transfer between funds | | 3,553 | (3,553) | - | - |
| Net movement in funds for the year | | 46,502 | (89,736) | (43,234) | 46,528 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 11,587 | 117,494 | 129,081 | 82,553 |
| Total funds carried forward | | 58,089 | 27,758 | 85,847 | 129,081 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Container Based Sanitation Alliance
Company number 11753886

Balance sheet as at 31 March 2024

| | Note | 2024 | | 2023 | |
|--|------|---------------|---------------|----------------|----------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | - | | - | | - |
| Total fixed assets | | | - | | - |
| Current assets | | | | | |
| Debtors | 12 | - | | 400 | |
| Cash at bank and in hand | | 89,338 | | 134,847 | |
| Total current assets | | 89,338 | | 135,247 | |
| Liabilities | | | | | |
| Creditors: amounts falling due in less than one year | 13 | (3,491) | | (6,166) | |
| Net current assets | | | 85,847 | | 129,081 |
| Total assets less current liabilities | | | 85,847 | | 129,081 |
| Net assets | | | 85,847 | | 129,081 |
| Funds of the charity | | | | | |
| Restricted income funds | 14 | | 27,758 | | 117,494 |
| Unrestricted income funds | 15 | | 58,089 | | 11,587 |
| Total charity funds | | | 85,847 | | 129,081 |

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 12 to 20 form part of these accounts.

Approved by the trustees on ~~Aug. 21, 2024~~..... and signed on their behalf by:

Kory Russel (chair)
Name

Signed 

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2024

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 section 1A.

Container Based Sanitation Alliance meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was required.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2024 (continued)

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2024 (continued)

h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £2,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis. There are currently no fixed assets.

k 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.

l 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.

m 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.

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2024 (continued)

n Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o Pensions

The charity complies with autoenrolment requirements and makes contributions to pension schemes of its employees.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

| | Unrestricted £ | Restricted £ | Total 2024 £ | Unrestricted £ | Restricted £ | Total 2023 £ |
|--------------|-------------------|-----------------|-----------------|-------------------|-----------------|-----------------|
| Donations | | - | - | - | - | - |
| Total | - | - | - | - | - | - |

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2024 (continued)

4 Income from charitable activities

| | Unrestricted £ | Restricted £ | Total 2024 £ | <i>Unrestricted</i> £ | <i>Restricted</i> £ | <i>Total 2023</i> £ |
|-------------------------|-------------------|-----------------|-----------------|--------------------------|------------------------|------------------------|
| Grants | | | | | | |
| Aqua for All | - | 21,282 | 21,282 | - | 26,021 | 26,021 |
| Osprey Foundation | - | 39,124 | 39,124 | - | 40,717 | 40,717 |
| Stone Family Foundation | - | 35,000 | 35,000 | - | 35,000 | 35,000 |
| VOx Impuls Foundation | 42,100 | - | 42,100 | - | 20,824 | 20,824 |
| Waterloo Foundation | - | 40,000 | 40,000 | - | 60,000 | 60,000 |
| Total | 42,100 | 135,406 | 177,506 | - | 182,562 | 182,562 |

5 Fees and other income

| | Unrestricted £ | Restricted £ | 2024 £ | <i>Unrestricted</i> £ | <i>Restricted</i> £ | <i>2023</i> £ |
|-------------------|-------------------|-----------------|-----------|--------------------------|------------------------|------------------|
| Membership income | 2,000 | - | 2,000 | 2,400 | - | 2,400 |
| | 2,000 | - | 2,000 | 2,400 | - | 2,400 |

All income from fees and trading is unrestricted.

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2024 (continued)

6 Analysis of expenditure on charitable activities

| | Total 2024 £ | Total 2023 £ |
|-----------------------------|-----------------|-----------------|
| Staff costs | 127,216 | 113,313 |
| Consultants/contractors | 69,927 | - |
| Advocacy and member support | 6,461 | - |
| Project costs | 2,151 | 9,252 |
| Professional fees | 3,588 | 5,358 |
| Office and admin costs | 2,103 | 4,538 |
| Travel | 10,294 | 4,973 |
| Other governance costs | | |
| Independent examination | 1,000 | 1,000 |
| | 222,740 | 138,434 |
| | 2024 £ | 2023 £ |
| Restricted expenditure | 221,589 | 138,435 |
| Unrestricted expenditure | 1,151 | (1) |
| | 222,740 | 138,434 |
| | 222,740 | 138,434 |

7 Net income/(expenditure) for the year

| This is stated after charging/(crediting): | 2024 £ | 2023 £ |
|--|-----------|-----------|
| Depreciation | - | - |
| Independent examiner's remuneration | | |
| - accountancy | 550 | 550 |
| - independent examination | 450 | 450 |
| | 950 | 1,000 |

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2024 (continued)

8 Staff costs

Staff costs during the year were as follows:

| | 2024 £ | 2023 £ |
|----------------------------------|-------------|-------------|
| Wages and salaries | 115,935 | 102,000 |
| Social security costs | 6,482 | 6,099 |
| Employers pension contributions | 3,474 | 2,351 |
| Consultancy | - | 2,107 |
| Training, travel and subsistence | 1,325 | 772 |
| | <hr/> | <hr/> |
| | 127,216 | 113,329 |
| | <hr/> <hr/> | <hr/> <hr/> |

One employee received between £60,000 and £69,999 remuneration in the year, one employee received remuneration between £60,000 and £69,999 in the previous year.

The average number of staff employed during the period was 2 (2023: 2).

The average full time equivalent number of staff employed during the period was 1.8 (2023: 1.8).

The key management personnel of the charity comprise the trustees, the Programme Manager and the Executive Director. The amount of employee benefits received by key management personnel was £119,409 during the year (2023: £104,351).

9 Trustee remuneration and expenses, and related party transactions

No trustees received any remuneration during the year (2023: £nil).

No trustee received any reimbursed expenses during the period.

Aggregate donations from related parties were £nil (2023: £nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: nil).

We reimbursed our members for expenditure in relation to in-person knowledge exchanges, as follows: Clean Team £1,553.86 (with our trustee Abigail Aruna holding a senior position in Clean Team), and SOIL £2,613.78 (with our trustee Sasha Kramer holding a senior position in SOIL).

10 Government grants

The charity did not receive any grants from the government during the accounting period.

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2024 (continued)

12 Debtors

| | 2024 £ | 2023 £ |
|---------------|-----------|-----------|
| Trade debtors | - | 400 |
| | - | 400 |
| | - | 400 |

13 Creditors: amounts falling due within one year

| | 2024 £ | 2023 £ |
|------------------------------------|-----------|-----------|
| Trade creditors | - | - |
| Other creditors and accruals | 2,490 | 3,429 |
| Taxation and social security costs | 1,001 | 2,737 |
| | 3,491 | 6,166 |
| | 3,491 | 6,166 |

14 Analysis of movements in restricted funds

| | Balance at 1 April 2023 £ | Income £ | Expenditure £ | Transfers £ | Balance at 31 March 2024 £ |
|----------------------------------|--|---------------------|--------------------------|------------------------|---|
| Carbon credits feasibility | 3,607 | - | (54) | (3,553) | - |
| 2021 - 2024 Strategy Support | 78,437 | 114,124 | (192,561) | - | - |
| Carbon credits methodology | 35,450 | 21,282 | (28,974) | - | 27,758 |
| | 117,494 | 135,406 | (221,589) | (3,553) | 27,758 |
| | 117,494 | 135,406 | (221,589) | (3,553) | 27,758 |
| Previous reporting period | Balance at 1 April 2022 £ | Income £ | Expenditure £ | Transfers £ | Balance at 31 March 2023 £ |
| Carbon credits feasibility | 3,646 | - | (39) | - | 3,607 |
| Cost effectiveness analysis | 3,041 | - | (107) | (2,934) | - |
| 2021 - 2024 Strategy Support | 69,614 | 136,541 | (127,718) | - | 78,437 |
| Carbon credits methodology | - | 46,021 | (10,571) | - | 35,450 |
| | 76,301 | 182,562 | (138,435) | (2,934) | 117,494 |
| | 76,301 | 182,562 | (138,435) | (2,934) | 117,494 |

Description, nature and purposes of the fund

All the restricted funds contributed to the charity's core objects

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2024 (continued)

15 Analysis of movement in unrestricted funds

| | Balance at 1 April 2023 £ | Income £ | Expenditure £ | Transfers £ | Balance as at 31 March 2024 £ |
|-----------------------|------------------------------------|-------------|------------------|----------------|--|
| General fund | 11,587 | 44,100 | (1,151) | (32,395) | 22,141 |
| VOx Impuls Foundation | - | | | 35,948 | 35,948 |
| | 11,587 | 44,100 | (1,151) | 3,553 | 58,089 |

| Previous reporting period | Balance at 1 April 2022 £ | Income £ | Expenditure £ | Transfers £ | Balance as at 31 March 2023 £ |
|----------------------------------|------------------------------------|-------------|------------------|----------------|--|
| General fund | 6,252 | 2,400 | 1 | 2,934 | 11,587 |
| | 6,252 | 2,400 | 1 | 2,934 | 11,587 |

| Name of fund | Description, nature and purposes of the fund |
|-----------------------|--|
| VOx Impuls Foundation | This is the unspent portion of an unrestricted grant received during the year, which will be spent in the following year |

16 Analysis of net assets between funds

| | General fund £ | Designated funds £ | Restricted funds £ | Total £ |
|----------------------------------|----------------------|--------------------------|--------------------------|------------|
| Tangible fixed assets | - | - | - | - |
| Net current assets/(liabilities) | 58,089 | - | 27,758 | 85,847 |
| Total | 58,089 | - | 27,758 | 85,847 |

THE CONTAINER BASED SANITATION ALLIANCE

England & Wales - Charity number 1185842

Accounts



Container Based Sanitation Alliance

(A company limited by guarantee)

Trustees' Annual Report for the period 1 April 2022 – 31 March 2023

Charity registration number 1185842

Company no. 11753886

Reference and administrative details

Name: Container Based Sanitation Alliance
Charity no: 1185842
Company no: 11753886
Address: Unit 20, 87 Newington Industrial Estate, Crampton Street, Walworth,
London, England, SE17 3AZ

Trustees:

- Abigail Aruna
- Clarissa Brocklehurst (appointed on 6 December 2022)
- Andrew Foote
- Virginia Gardiner
- Sasha Kramer
- Arturo Llaxacondor, (resigned on 6 December 2022)
- Kory Russel (Chair)
- Lindsay Stradley

Key members of staff:

- Remi Kaupp, Executive Director, employed from 13 June 2022
- Madeleine Edgeworth, Interim Coordinator, employed from 12 January 2022 – 11 January 2023)
- Isabella Montgomery, Programme Manager, on maternity leave from 1 January – 1 December 2022.

Independent Examiner: Paul Cowham FCA DChA

Objectives and activities

Charity purpose

CBSA's charity purposes as set out in the objects contained in the company's memorandum of association are:

1. To promote sustainable development for the benefit of the public by:
 - The relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities, including the preservation and protection of good health; and
 - The preservation, conservation and the protection of the environment and the prudent use of resources; through facilitating the provision of or access to sanitation.
2. To advance the education of the public in subjects relating to sanitation and to promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large.

Sustainable development means "development which meets the needs of the present without compromising the ability of future generations to meet their own needs."

Ensuring our work delivers our aims

This review looks at the success of each key activity and the benefits they have brought to the public through our key activities. The review also helps us ensure our aim, objectives and activities

remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

CBSA promotes the use of CBS as a safe and essential component of blended, city-wide approaches to sanitation. Our goal is to help scale the adoption of CBS by public and private providers, customers, and governments in Low-and-Middle Income Countries (LMIC) cities. The strategies we used to meet these objectives include:

1. **Global Advocacy:** Advocating for the adoption of CBS by funders, investors, and LMIC governments, municipalities, and utilities through the promotion and dissemination of data-supported evidence, case studies, and success stories. Advocacy efforts are focused on establishing CBS as a critical component of blended, city-wide approaches to sanitation.
2. **Member Support:** To help its members overcome commonly experienced issues and challenges that slow the path to scale, and enable collaboration, learning, and sharing across CBSA members, the CBSA organizes and facilitates knowledge exchanges and develops and disseminates related knowledge products.
3. **Research & Insights:** Building the evidence-base for CBS by developing robust evidence and analysis that help overcome industry and sectoral knowledge gaps and address key issues that slow the path to scale.
4. **Fostering Innovation:** Researching, incubating, and developing innovative solutions to common challenges by taking on innovative projects.
5. **New Entrant Support:** Supporting the adoption of CBS by new providers by helping to overcome key barriers to entry through standardized knowledge and materials.

How our activities deliver public benefit

Container-based sanitation (CBS) is a sanitation service which provides toilets that collect human excreta in sealable, removable containers on a regular basis and safely disposes of or reuses excreta.

1. To promote sustainable development for the benefit of the public by:

a. Preservation, conservation and the protection of the environment and the prudent use of resources

CBS avoids contamination of the physical and natural environment, supports sustainable waste management so as not to pollute the environment further and can reduce greenhouse gas emissions associated with other forms of urban sanitation – notably in least developed countries where options for sanitation are limited (i.e., poorly functioning pit latrines and septic tanks at best – which are rarely emptied safely if at all – and open defecation). Since toilet waste is not mixed with water from other household tasks, this reduces the anaerobic degradation of waste which produces methane and nitrous oxide. It also allows providers to take advantage of the nutrient-rich waste to convert the undiluted excreta into reuse products, such as biogas, solid fuel, compost and animal feed, some of which can contribute to carbon sequestration. Furthermore, with water scarcity caused by climate change threatening the feasibility of water-based sanitation systems, as a dry or minimal-water system, CBS systems can alleviate pressures on precious water resources.

The Alliance furthers the protection and improvement of the environment by advocating for, researching, and supporting a climate-smart solution to the global sanitation crisis. In addition, the Alliance promotes knowledge sharing and learning on the recycling of human waste into valuable by-products.

b. The relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities, including the preservation and protection of good health

6 in 10 people, or 4.5 billion, lack safely managed sanitation and 2.3 billion people still lack even a basic sanitation service. Low-income urban populations are expected to double from the current 1 billion by 2030, as the world's population continues to urbanize at a rapid pace and cities are struggling to expand critical infrastructure to accommodate this unprecedented growth. To achieve the UN Sustainable Development Goal (SDG) target of equitable sanitation for all by 2030, new models are needed to reach the people and places that conventional sewerage can't.

Since 2010, CBS has emerged as a viable, low-cost sanitation option, particularly in densely populated urban neighbourhoods, informal settlements, areas with high water tables, or where there is risk of frequent flooding. In these settings, demand for sanitation services is high and on-site sanitation and sewerage are not feasible or cost-effective. Due to quick installation, minimal permanent infrastructure and relatively low costs, CBS has the potential to be easily shipped to new areas and quickly scaled to match refugee, emergency, or disaster response needs.

In this context, the Alliance has emerged as a unifying body to formally raise awareness of CBS at governmental and institutional levels, to facilitate efficient and effective information sharing and collaboration within the community of existing CBS practitioners, and to create resources that specifically allow other practitioners to develop their own CBS operations, thereby greatly extending the reach of climate-smart sanitation services well suited for ensuring the world's most vulnerable urban populations gain access to safely managed sanitation.

2. To advance the education of the public in subjects relating to sanitation and to promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large.

Despite the potential of CBS to advance sustainable development by improving people's lives and protecting the environment, many people remain unfamiliar with the approach. Evidence is required to advance the education of the public and convince key decision makers of its value and increase adoption. To address this, CBSA produces original research, contributes to the publication of peer-reviewed papers, and participates in international conferences to meaningfully contribute to the growing body of knowledge of container-based sanitation. By communicating its knowledge and learning among a broad audience, the Alliance is advancing the education of the public on this topic.

The activities, projects and services identified in the accompanying accounts as set out as follows:

- **2021-2024 Strategy Support:** The funding provided for this was to enable the CBSA to deliver its 2021-24 strategy including the activities to run the organization as well as the projects to be conducted as set out in the strategy.
- **Carbon credits feasibility study:** This project was undertaken with the aim of determining whether it is feasible for CBS providers to become carbon credit certified and develop a carbon credit revenue stream as well as whether a CBS-specific methodology should be developed to enable this.

- **New carbon credits methodology:** to enable CBS providers to register for carbon credits with more ease, by developing a carbon offset methodology for CBS, reducing complexity and cost for providers.

Achievements

The CBSA's achievements over the last year, in line with its five strategic goals, include:

1. Strengthen the CBSA

- CBSA's Executive Director, Rémi Kaupp, commenced his role in June 2022
- New Board member, Clarissa Brocklehurst, joined the CBSA Board in December 2022, filling the Global Advocacy Board member profile
- New funder, Aqua for All, supporting CBSA carbon credit methodology work

2. Member Support: Accelerating the Path to Scale

- Knowledge exchange programme delivered covering a range of business operations and financing topics
- Facilitated business coaching on financial modelling through our partnership with EY
- Ran a knowledge exchange session with members attending the FSM7 conference
- Facilitated members to visit CBSA member Clean Team's operations

3. Advocate Globally for CBS

- Ran several sessions and presentations at global events, including: a finance workshop with WSUP; presentations at FSM7 on human rights and on CBS; Past and recent climate research alongside FINISH Mondial at FSMA Spotlights event; Co-facilitated two sessions at SWWW, 'Service subsidy for water-efficient and pro-poor business models' and 'PPPs for CWIS'.
- Members held sessions at Leeds University Water Day COP 27 webinar, World Water Week, UNC Water and Health Conference, APRU-SCL, FSM7, CU WASH, Global Water Summit and an online SWA Regional Workshop.
- Engaged with researchers to develop the evidence base on CBS, for instance with a GCRF-funded project to study how sanitation access (including CBS) affects users' resilience to shocks in four countries; with researchers involved in climate mitigation (Leeds University & UT Sydney), finance for CBS (Leeds), human rights implications, and new contexts for CBS.

4. Strengthen the Financial Case for CBS

- Worked with the carbon finance consultancy South Pole to develop a Carbon Credits Feasibility Study with 5 CBSA members.
- CBS Carbon Methodology project commenced in February 2023 following completion of CBSA's Carbon Credits Feasibility Study in 2022.
- TORs developed for a project to develop a proposition for pooled results-based CBS financing mechanism with Social Finance.

5. New Entrant Support: Reducing Barriers to Entry

- One new member, the South African-based Sanitation Ambassadors, which fabricates, installs and services 3-toilet units in schools in the Eastern Cape of South Africa, joined CBSA in 2022.
- Explored incentives and barriers for new entrants, including with sanitation enterprises, manufacturers and service quality standards.

Impact this year

At the end of March 2023, CBSA members are having the following impact on the public:

- 13,455 CBS toilets serviced
- 253,847 people served
- 514 jobs

Over the last 12 months CBS operators have also removed 17,757 tons of sludge.

Financial review

Review of the charity's financial position at the end of the period

At the end of this financial period (31 March 2023), the CBSA had underspent its annual budget and secured additional funding to be able to close the funding gap for the next financial period (1 April 2022 to 31 March 2023). As such, the Trustees are satisfied with the financial performance of the charity.

Statement explaining the policy for holding reserves stating why they are held

The CBSA receives most of its funding from restricted grants, which enable it to undertake specific projects, engage contractors based on committed funding, and employ most staff on fixed-term contracts.

The main risk consists of restricted funding not being renewed or having a delay before being renewed. In this case, the CBSA would be able to pause projects but would need to be able to operate at a reduced level of activity to secure sufficient funding. The reserves policy allows for 4 months of operations at a reduced level, representing £16,581, based on employing a part-time programme manager and retaining essential services.

If unsuccessful, then the reserves policy also includes the provisions for winding down the CBSA, including termination of remaining contracts including employment, amounting to £7,935. Altogether, the reserves policy comes to a target of £24,156.

Amount of reserves held

The total overall funds carried forward as on 31 March 2023 were £129,081 out of which most of the funds were restricted for ongoing projects. The total free reserves on 31 March 2022 were £11,587 to cover core services should there be a funding gap. This represents a shortfall of £12,569 compared to the chosen reserves target level. In order to achieve the target, in the coming two years we will: use membership fees to build unrestricted reserves; increase efforts to raise project funding (restricted), freeing strategic support funding for other activities or no-cost extension; engage interested funders in committing to meeting the funding shortfall.

Explanation of any uncertainties about the charity continuing as a going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus, the directors continue to adopt the going concern basis of accounting in preparing the financial accounts.

Structure, governance, and management

Description of the charity's trusts

Governing document & how the charity is constituted

The organisation is a charitable company limited by guarantee, incorporated on 7 January 2019, and registered as a charity on 16 October 2019. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Trustee selection methods

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as the Directors. Under the requirements of the Articles of Association, the members of the Board are elected by the membership. At the first Annual General Meeting all the directors were required to retire after which one-third of the directors or, if their number is not three or a multiple of three, the number nearest to one-third, must retire from office at each subsequent annual general meeting. All Board members give their time voluntarily and received no benefits from the charity in their role as Directors.

Additional Governance Matters

Exemptions from disclosure

No names of any trustees or staff nor CBSA's address have been omitted from this report.

Funds held as custodian trustees on behalf of others

The Alliance does not hold any funds as custodian on behalf of others.

Statement of Trustee responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable laws and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the situation of the charitable company and the income and expenditure of the charitable company for that period. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees, who are directors for the purposes of company law, who served during the year and up to the date of this report are set out on page 1.

Declaration

This report has been prepared in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities (issued in March 2005) and in accordance with the provisions applicable to companies' subject to the small companies' regime of the Companies Act 2006.

Approved by the trustees and signed on their behalf by:



Kory Russel
Chair

Date..... 9 June 2023.....

Independent Examiner's Report to the Trustees of

The Container Based Sanitation Alliance

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Cowham

Paul Cowham FCA DChA
Green Fish Resource Centre
46 – 50 Oldham Street
Manchester
M4 1LE

06 / 21 / 2023

Date

Container Based Sanitation Alliance
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2023

| | Note | Unrestricted funds £ | Restricted funds £ | Total funds 2023 £ | Total funds 2022 £ |
|--|------|-------------------------|-----------------------|--------------------------|--------------------------|
| Income | | | | | |
| Donations and legacies | 3 | - | - | - | 52 |
| Charitable activities | 4 | - | 182,562 | 182,562 | 160,457 |
| Fees and other income | 5 | 2,400 | - | 2,400 | 2,200 |
| Investments | - | - | - | - | - |
| Total income | | 2,400 | 182,562 | 184,962 | 162,709 |
| Expenditure | | | | | |
| Raising funds | - | - | - | - | - |
| Charitable activities | 6 | (1) | 138,435 | 138,434 | 91,021 |
| Total expenditure | | (1) | 138,435 | 138,434 | 91,021 |
| Net income/(expenditure) for the year | 7 | 2,401 | 44,127 | 46,528 | 71,688 |
| Transfer between funds | | 2,934 | (2,934) | - | - |
| Net movement in funds for the year | | 5,335 | 41,193 | 46,528 | 71,688 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 6,252 | 76,301 | 82,553 | 10,865 |
| Total funds carried forward | | 11,587 | 117,494 | 129,081 | 82,553 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Container Based Sanitation Alliance
Company number 11753886

Balance sheet as at 31 March 2023

| | Note | 2023 | | 2022 | |
|--|------|----------------|----------------|----------------|---------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | - | | - | | - |
| Total fixed assets | | | - | | - |
| Current assets | | | | | |
| Debtors | 12 | 400 | | - | |
| Cash at bank and in hand | | 134,847 | | 103,861 | |
| Total current assets | | 135,247 | | 103,861 | |
| Liabilities | | | | | |
| Creditors: amounts falling due in less than one year | 13 | (6,166) | | (21,308) | |
| Net current assets | | | 129,081 | | 82,553 |
| Total assets less current liabilities | | | 129,081 | | 82,553 |
| Net assets | | | 129,081 | | 82,553 |
| Funds of the charity | | | | | |
| Restricted income funds | 14 | | 117,494 | | 76,301 |
| Unrestricted income funds | 15 | | 11,587 | | 6,252 |
| Total charity funds | | | 129,081 | | 82,553 |

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 12 to 20 form part of these accounts.

Approved by the trustees on 8 June 2023 and signed on their behalf by:

Kory Russel (chair)



Name

Signed

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2023

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 section 1A.

Container Based Sanitation Alliance meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was required.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2023 (continued)

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2023 (continued)

h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £2,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis. There are currently no fixed assets.

k 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.

l 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.

m 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.

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2023 (continued)

N Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

O Pensions

The charity complies with autoenrolment requirements and makes contributions to pension schemes of its employees.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

| | Unrestricted £ | Restricted £ | Total 2023 £ | <i>Unrestricted</i> £ | <i>Restricted</i> £ | <i>Total 2022</i> £ |
|--------------|-------------------|-----------------|-----------------|--------------------------|------------------------|------------------------|
| Donations | | - | - | 52 | - | 52 |
| Total | - | - | - | 52 | - | 52 |

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2023 (continued)

4 Income from charitable activities

| | Unrestricted £ | Restricted £ | Total 2023 £ | <i>Unrestricted</i> £ | <i>Restricted</i> £ | <i>Total 2022</i> £ |
|---------------------------------|-------------------|-----------------|-----------------|--------------------------|------------------------|------------------------|
| Grants | | | | | | |
| Aqua for All | - | 26,021 | 26,021 | - | - | - |
| Osprey Foundation | - | 40,717 | 40,717 | - | 54,783 | 54,783 |
| Bill & Melinda Gates Foundation | - | - | - | 1,005 | - | 1,005 |
| Stiftelsen Stockholm | - | - | - | 806 | - | 806 |
| Stone Family Foundation | - | 35,000 | 35,000 | - | 40,005 | 40,005 |
| Vitol Foundation | - | - | - | - | 3,375 | 3,375 |
| VOx Impuls Foundation | - | 20,824 | 20,824 | - | 23,983 | 23,983 |
| Waterloo Foundation | - | 60,000 | 60,000 | - | 36,500 | 36,500 |
| Total | - | 182,562 | 182,562 | 1,811 | 158,646 | 160,457 |

5 Fees and other income

| | Unrestricted £ | Restricted £ | 2023 £ | <i>Unrestricted</i> £ | <i>Restricted</i> £ | <i>2022</i> £ |
|-------------------|-------------------|-----------------|-----------|--------------------------|------------------------|------------------|
| Membership income | 2,400 | - | 2,400 | 2,200 | - | 2,200 |
| | 2,400 | - | 2,400 | 2,200 | - | 2,200 |

All income from fees and trading is unrestricted.

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2023 (continued)

6 Analysis of expenditure on charitable activities

| | Total 2023 £ | Total 2022 £ |
|--|-----------------|-----------------|
| Staff costs - charity management and consultancy | 113,313 | 48,739 |
| Project costs | 9,252 | 17,909 |
| Professional fees | 5,358 | 20,978 |
| Office and admin costs | 4,538 | 2,445 |
| Travel | 4,973 | - |
| Other governance costs | | |
| Independent examination | 1,000 | 950 |
| | 138,434 | 91,021 |
| | 2023 £ | 2022 £ |
| Restricted expenditure | 138,435 | 90,902 |
| Unrestricted expenditure | (1) | 119 |
| | 138,434 | 91,021 |
| | 138,434 | 91,021 |

7 Net income/(expenditure) for the year

| This is stated after charging/(crediting): | 2023 £ | 2022 £ |
|--|-----------|-----------|
| Depreciation | - | - |
| Independent examiner's remuneration | | |
| - accountancy | 550 | 550 |
| - independent examination | 450 | 400 |
| | 900 | 950 |
| | 900 | 950 |

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2023 (continued)

8 Staff costs

Staff costs during the year were as follows:

| | 2023 £ | 2022 £ |
|---------------------------------|-------------|-------------|
| Wages and salaries | 102,000 | 13,712 |
| Social security costs | 6,099 | - |
| Employers pension contributions | 2,351 | 223 |
| Freelance project management | - | 17,100 |
| Consultancy | 2,107 | 17,704 |
| Travel and subsistence | 772 | - |
| | <hr/> | <hr/> |
| | 113,329 | 48,739 |
| | <hr/> <hr/> | <hr/> <hr/> |

One employee received between £60,000 and £69,999 remuneration in the year, no one received remuneration more than £60,000 in the previous year.

The average number of staff employed during the period was 2 (2022: 1).

The average full time equivalent number of staff employed during the period was 1.8 (2022: 1).

The key management personnel of the charity comprise the trustees, the Project Coordinator and the executive director. The amount of employee benefits received by key management personnel was £104,351 during the year (2022: £30,812).

9 Trustee remuneration and expenses, and related party transactions

No trustees received any remuneration during the year (2022: £nil).

No trustee received any reimbursed expenses during the period.

Aggregate donations from related parties were £nil (2022: £nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: nil).

The charity reimbursed our member Sanergy for expenditure in relation to the cost of organising a joint session at Stockholm World Water Week for a total of £1,268.28. The trustee Lindsay Stradley holds a senior position in Sanergy (2022: £1,060.05).

The charity reimbursed our members for expenditure in relation to knowledge exchanges: Loowatt (£441.01), Sanima (£2,554.16), SOIL (£1,828.34). The trustees Virginia Gardiner, Arturo Llaxacondor and Sasha Kramer hold senior positions in Loowatt, Sanima and SOIL respectively.

10 Government grants

The charity did not receive any grants from the government during the accounting period.

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2023 (continued)

12 Debtors

| | 2023 £ | 2022 £ |
|---------------|-----------|-----------|
| Trade debtors | 400 | - |
| | 400 | - |
| | 400 | - |

13 Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|------------------------------------|-----------|-----------|
| Trade creditors | - | 7,504 |
| Other creditors and accruals | 3,429 | 13,804 |
| Taxation and social security costs | 2,737 | - |
| | 6,166 | 21,308 |
| | 6,166 | 21,308 |

14 Analysis of movements in restricted funds

| | Balance at 1 April 2022 £ | Income £ | Expenditure £ | Transfers £ | Balance at 31 March 2023 £ |
|--|--|---------------------|--------------------------|------------------------|---|
| Carbon credits methodology feasibility study | 3,646 | - | (39) | - | 3,607 |
| Cost effectiveness analysis | 3,041 | - | (107) | (2,934) | - |
| 2021 - 2024 Strategy Support | 69,614 | 136,541 | (127,718) | - | 78,437 |
| Carbon credits methodology | - | 46,021 | (10,571) | - | 35,450 |
| | 76,301 | 182,562 | (138,435) | (2,934) | 117,494 |
| | 76,301 | 182,562 | (138,435) | (2,934) | 117,494 |
| Previous reporting period | Balance at 1 April 2021 £ | Income £ | Expenditure £ | Transfers £ | Balance at 31 March 2022 £ |
| Carbon credits methodology | - | 16,500 | (12,854) | - | 3,646 |
| Cost effectiveness analysis | 8,138 | - | (5,097) | - | 3,041 |
| Interim & Strategy Support | 419 | 30,695 | (31,114) | - | - |
| 2021 - 2024 Strategy Support | - | 111,451 | (41,837) | - | 69,614 |
| | 8,557 | 158,646 | (90,902) | - | 76,301 |
| | 8,557 | 158,646 | (90,902) | - | 76,301 |

Description, nature and purposes of the fund

All the restricted funds contributed to the charity's core objects

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2023 (continued)

15 Analysis of movement in unrestricted funds

| | Balance at 1 April 2022 £ | Income £ | Expenditure £ | Transfers £ | Balance as at 31 March 2023 £ |
|----------------------------------|------------------------------------|-------------|------------------|----------------|--|
| General fund | 6,252 | 2,400 | 1 | 2,934 | 11,587 |
| | 6,252 | 2,400 | 1 | 2,934 | 11,587 |
| Previous reporting period | | | | | |
| | Balance at 1 April 2021 £ | Income £ | Expenditure £ | Transfers £ | Balance as at 31 March 2022 £ |
| General fund | 2,308 | 4,063 | (119) | - | 6,252 |
| | 2,308 | 4,063 | (119) | - | 6,252 |

16 Analysis of net assets between funds

| | General fund £ | Designated funds £ | Restricted funds £ | Total £ |
|----------------------------------|----------------------|--------------------------|--------------------------|------------|
| Tangible fixed assets | - | - | - | - |
| Net current assets/(liabilities) | 11,587 | - | 117,494 | 129,081 |
| Total | 11,587 | - | 117,494 | 129,081 |

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|-------------------------|--|
| Title | sign |
| File name | Annual report and...2-23[85] copy.pdf |
| Document ID | 59b41b8eba8ab8ee239fc69aa3891a95dd47acf3 |
| Audit trail date format | MM / DD / YYYY |
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THE CONTAINER BASED SANITATION ALLIANCE

England & Wales - Charity number 1185842

Accounts



Container Based Sanitation Alliance

(A company limited by guarantee)

Trustees' Annual Report

for the period 1 April 2021 – 31 March 2022

Charity registration number 1185842

Company no. 11753886

Reference and administrative details

Charity name: Container Based Sanitation Alliance
Charity number: 1185842
Company number: 11753886
Address: Unit 20, 87 Newington Industrial Estate,
Crampton Street, Walworth, London, England, SE17 3AZ

Trustees:

- Kory Russel (Chair)
- Andrew Foote
- Arturo Llaxacondor
- Sasha Kramer
- Virginia Gardiner
- David Auerbach (resigned on 3rd February 2022)
- Lindsay Stradley (appointed on 3rd February 2022)
- Kelvin Hughes (resigned on 31st December 2021)
- Abigail Aruna (appointed on 3rd February 2022)

Key members of staff:

- Isabella Montgomery, Coordinator (on maternity leave from 1st January through the rest of this financial year).
- Madeleine Edgeworth, (Interim Coordinator employed from January 12th 2022 through the rest of this financial year)

Independent Examiner: Paul Cowham, Independent Examiner

Objectives and activities

Summary of Charity Objectives set out in governing document

CBSA's charity purposes as set out in the objects contained in the company's memorandum of association are:

1. To promote sustainable development* for the benefit of the public by:
 - a. The relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities, including the preservation and protection of good health; and
 - b. The preservation, conservation and the protection of the environment and the prudent use of resources; through facilitating the provision of or access to sanitation.
2. To advance the education of the public in subjects relating to sanitation and to promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large.

*Sustainable development means "development which meets the needs of the present without compromising the ability of future generations to meet their own needs."

Ensuring our work delivers our aims

This review looks at the success of each key activity and the benefits they have brought to the public. The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

Our goal is greater quality and availability of CBS services. The strategies we used to meet these objectives included:

1. To extend collective impact – By speaking with a common voice and working together, we will expand global impact through improved service provision by members and increased responsible adoption of CBS by institutions outside of the alliance.
2. To promote knowledge sharing and learning – we will share best practices, common principles and lessons learned to increase the capacity of CBS to deliver sustainable sanitation services.
3. To enhance legitimacy by creating a set of common CBS guidelines and standards – we will use the learning to develop best practice guidance for all sanitation providers working on CBS.
4. To enable scale – we will encourage the growth of new CBS services through knowledge transfer, advocacy and recommending structures for service providers to gain appropriate investment and to convince governments and multilaterals that CBS is an operationally and financially effective approach.

How our activities deliver public benefit

Container-based sanitation (CBS) is a sanitation service which provides toilets that collect human excreta in sealable, removable containers on a regular basis and safely disposes of or reuses excreta.

1. To promote sustainable development* for the benefit of the public by:

- a. **Preservation, conservation and the protection of the environment and the prudent use of resources**

CBS avoids contamination of the physical and natural environment, supports sustainable waste management so as not to pollute the environment further and can reduce greenhouse gas emissions associated with other forms of urban sanitation – notably in low- and middle-income countries where options for sanitation are limited (i.e. poorly functioning pit latrines and septic tanks at best – which are rarely emptied safely, if at all, – and open defecation). Since toilet waste is not mixed with water from other household tasks, this reduces the anaerobic degradation of waste which produces methane and nitrous oxide. It also allows providers to take advantage of the nutrient rich waste to convert the undiluted excreta into reuse products, such as biogas, solid fuel, compost and animal feed, some of which can contribute to reducing greenhouse gas emissions. Furthermore, with water scarcity caused by climate change threatening the feasibility of water-based sanitation systems, as a dry or minimal-water system, CBS systems can alleviate pressures on precious water resources.

The Alliance furthers the protection and improvement of the environment by advocating for, researching and supporting climate-positive solutions to the global sanitation crisis. In addition, the Alliance promotes knowledge sharing and learning on the recycling of human waste into valuable by-products.

b. The relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities, including the preservation and protection of good health

Nearly half of the world's population, or 3.6 billion, lack safely managed sanitation and 1.7 billion people still lack even a basic sanitation service. Low-income urban populations are expected to double from the current 1 billion by 2030, as the world's population continues to urbanize at a rapid pace and cities are struggling to expand critical infrastructure to accommodate this unprecedented growth. To achieve the UN Sustainable Development Goal (SDG) target of equitable sanitation for all by 2030, new models are needed to reach the people and places that conventional sewerage can't.

Since 2010, CBS has emerged as a viable, low-cost sanitation option, particularly in densely populated urban neighbourhoods, informal settlements, areas with high water tables, or where there is risk of frequent flooding. In these settings, demand for sanitation services is high and on-site sanitation and sewerage are not feasible or cost-effective. Due to quick installation, minimal permanent infrastructure and relatively low costs, CBS has the potential to be easily shipped to new areas and quickly scaled to match refugee, emergency or disaster response needs.

In this context, the Alliance has emerged as a unifying body to formally raise awareness of CBS at governmental and institutional levels, to facilitate efficient and effective information sharing and collaboration within the community of existing CBS practitioners, and to create resources that specifically allow other practitioners to develop their own CBS operations, thereby greatly extending the reach of climate-positive sanitation services well suited for ensuring the world's most vulnerable urban populations gain access to safely managed sanitation.

2. To advance the education of the public in subjects relating to sanitation and to promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large.

Despite the potential of CBS to advance sustainable development by improving people's lives and protecting the environment, many people remain unfamiliar with the approach. Evidence is required to advance the education of the public and convince key decision makers of its value and increase adoption. To address this, CBSA produces original research, contributing to the publication of peer-reviewed papers, and participates in international conferences to meaningfully contribute to the growing body of knowledge of container-based sanitation. By communicating its knowledge and learning among a broad audience, the Alliance is advancing the education of the public on this topic.

Statement of trustees' regard to guidance on public benefit

The trustees have read and understand the Charity Commission's guidance on public benefit.

Activities, Projects and Services set out in the accounts

The activities, project and services identified in the accompanying accounts as set out as follows:

- Carbon credits methodology feasibility study: This project was undertaken with the aim of determining whether it is feasible for CBS providers to become carbon credit certified and develop a carbon credit revenue stream as well as whether a CBS-specific methodology should be developed to enable this.

- Cost Effectiveness Analysis: This project was undertaken with the aim of calculating the cost effectiveness of CBS as a sanitation approach in comparison to existing sanitation approaches. The study was published in 2020-21, and a research paper will be published in 2022-23
- Interim & Strategy Support: The funding provided for this was to develop the CBSA's first strategy and cover the costs of the consultants needed to do this.
- 2021-2024 Strategy Support: The funding provided for this was to enable the CBSA to deliver its 2021-24 strategy including the activities to run the organization as well as the projects to be conducted as set out in the strategy.

Achievements and Performance

Over this financial year there have been two funded strategic periods:

- Interim Strategy Support – (dates covered within this financial year were April 2021 – August 2021)
- Strategy Support 2021-2024 (dates covered within this financial year were October 2021 – March 2022)

During the financial year, CBSA has also managed one key project:

- Carbon credits methodology feasibility study: This project was undertaken with the aim of determining whether it is feasible for CBS providers to become carbon credit certified and develop a carbon credit revenue stream as well as whether a CBS-specific methodology should/would need to be developed to enable this. This is part of a longer-term plan with the goal of enabling innovative financing for CBS providers.

The achievements for each strategic period are presented below.

Interim Strategy Support (April to August 2021)

1. Strategy and income generation

- Three-year strategic plan developed to improve the sustainability of Alliance resourcing by ensuring increased, longer-term and a more diversified portfolio
- Approximately £355,000 committed to support CBSA's strategic plan over 2.5 years
- Consultancy selected for feasibility phase of a carbon credit methodology development project

2. Governance and management

- CBSA was certified with US Public Charity certification which will enable US-based foundations to make grants to the Alliance
- Added and inducted a new emerging CBS provider and affiliate member

3. Research, knowledge exchange, financing and common standards

- Coordinated knowledge exchange sessions. Members learned from one another's operations and have plans to improve their business processes as a result
- Led a 2-day member workshop, 26-27th May 2021
- Hosted a research-sharing session in August on the pandemic response.
- Metrics

- Gathered, recorded and assessed impact through collective KPI tracking. Figures used in strategic plan and communications messaging
- Analysed the different methodologies used by our members to calculate the water saved by using CBS over other sanitation options
- CBSA research agenda
 - As well as outlining the research pieces included in the strategic plan and promoting the Cost Effectiveness Analysis findings, CBSA:
 - Conducted a modelling exercise to advance integration of CBS in CWIS planning processes and raise awareness amongst regulators.
 - Developed a proposal for lifecycle costing analysis and a potential collaborative research project
 - Progressed a peer review process for our GHG emissions and cost effectiveness analysis academic papers.
- Promoted innovative financing through co-developing a results-based financing resource and hosting discussions

4. Communications, outreach & advocacy

- Increased awareness of CBS messaging and good practice among external audiences
- Presentations at Global Events:
 - Led World Water Week (WWW) Session 2021
 - Presented at Rich Earth Institute Conference
 - Members held sessions at Duke UNICEF IA 2021, WWW 2021, WASPA 2021, GEISD Conference 2021, the Colorado WASH Symposium, Sankalp 2022 and the World Water Forum 2022
 - Ran webinar for APRU SCL Hub
 - Ran a virtual booth at the 42nd WEDC International Conference, September 2021
- Articles Written/Published
 - Devex op-ed: “How can we crack the financing nut for urban sanitation?” includes supportive messaging to promote World Water Week session
 - CBSA blog: Bold initiatives, community trust and servicing more toilets than ever before: key insights on CBS provision during the Covid-19 pandemic informed by pandemic response and mitigation lunch and learn session.

2021 – 2024 Strategy Support (October 2021 – March 2022)

Over the course of October 2021- March 2022, the CBSA made the following achievements, in line with its five strategic goals.

1. Strengthen the CBSA

- Executive Director hired
- Board and Governance Review conducted

2. Member Support: Accelerating the Path to Scale

- Knowledge exchange programmes delivered
- Progress made towards Scope of Works for financing report
- Ernst & Young (EY) Business Clinic & one-on-one business coaching sessions delivered, and agreement made with EY to continue this initiative

3. Advocate Globally for CBS

- FSM Alliance Spotlight event dedicated to the CBSA Implementation Manual was presented and CBSA members spoke as part of a panel.
- Connected members to global events and platforms including case study added to the OCTOPUS platform, presented case study at Global WASH Cluster FSM technical working group meeting and member invited to be part of the GWC FSM TWiG and Toilet Board Coalition Waste Logistics Roundtable for Sub-Saharan Africa
- Ran CBS working group at the for Association of Pacific Rim Universities Sustainable Cities and Landscapes (APRU SCL) Conference

4. Strengthen the Financial Case for CBS

- Carbon Credits Feasibility Study was conducted with 5 CBSA members

5. New Entrant Support: Reducing Barriers to Entry

- New entrants support package designed
- CBSA became an organisational member of the FSM Alliance in March 2022, allowing CBSA members automatic membership

Impact this year

Over this year CBSA members have had the following impact on the public:

- 4,431 CBS toilets sold
- 10,874 CBS toilets serviced
- 190,588 people served
- 18,207 tons of sludge removed
- 531 jobs created

The most valuable impacts that the CBSA had on our members organisations this year were:

- Collaboration and learning from other members
- Resource Development
- Global Advocacy
- Financial Viability Discussions

Financial review

Review of the charity's financial position at the end of the period

Following the development of a comprehensive three-year strategic plan to improve the sustainability of Alliance resourcing by ensuring increased, longer-term and a more diversified portfolio, in October 2021 approximately £355,000 was committed to support CBSA's strategic plan over 2.5 years. (October 2021 to March 2024).

At the end of this financial period (March 31st 2022), the CBSA had underspent its annual budget and was able to close the funding gap for the next financial period (April 1st 2022 to March 31st 2023). Additionally, the CBSA's first Executive Director has been hired (to begin in the next financial period) and it will be his responsibility to develop a strategy to secure more funding. As such, the Trustees are satisfied with financial performance of the charity.

Statement explaining the policy for holding reserves

The total overall funds carried forward as at 31 March 2022 were £82,553 out of which the majority of the funds were restricted on ongoing projects. The total free reserves as at 31 March 2022 were £6,252 to cover core services should there be a funding gap. CBSA will be reviewing its reserves policy in the next financial year to better grow and manage its free reserves in unrestricted funds in order to reduce risk to the company.

Details of any funds materially in deficit

There are no negative balances on any of CBSA's restricted or unrestricted funds.

Explanation of any uncertainties about the charity continuing as a going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus, the directors continue to adopt the going concern basis of accounting in preparing the financial accounts.

Structure, governance and management

Description of the charity's trusts

Governing document & how the charity is constituted

The organisation is a charitable company limited by guarantee, incorporated on 7 January 2019 and registered as a charity on 16 October 2019. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Trustee selection methods

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as the Directors. Under the requirements of the Articles of Association, the members of the Board are elected by the membership. At the first Annual General Meeting all the directors were required to retire after which one-third of the directors or, if their number is not three or a multiple of three, the number nearest to one-third, must retire from office at each subsequent annual general meeting. All Board members give their time voluntarily and received no benefits from the charity in their role as Directors.

Additional Governance Matters

Exemptions from disclosure

No names of any trustees or staff nor CBSA's address have been omitted from this report.

Funds held as custodian trustees on behalf of others

The Alliance does not hold any funds as custodian on behalf of others.

Statement of trustee responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period. In preparing these financial statements the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees, who are directors for the purposes of company law, who served during the year and up to the date of this report are set out on page 1.

Declaration

This report has been prepared in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities (issued in March 2005) and in accordance with the provisions applicable to companies' subject to the small companies' regime of the Companies Act 2006.

Approved by the trustees and signed on their behalf by:



.....

Kory Russel

Chair

09 / 07 / 2022

Date

Independent Examiner's Report to the Trustees of

The Container Based Sanitation Alliance

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Cowham

Paul Cowham FCA DChA
Green Fish Resource Centre
46 – 50 Oldham Street
Manchester
M4 1LE

09 / 08 / 2022

Date

Container Based Sanitation Alliance
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2022

| | Note | Unrestricted funds £ | Restricted funds £ | Total funds 2022 £ | Total funds 2021 £ |
|--|------|-------------------------|-----------------------|--------------------------|--------------------------|
| Income | | | | | |
| Donations and legacies | 3 | 52 | - | 52 | - |
| Charitable activities | 4 | 1,811 | 158,646 | 160,457 | 90,934 |
| Fees and other income | 5 | 2,200 | - | 2,200 | 996 |
| Investments | - | - | - | - | - |
| Total income | | 4,063 | 158,646 | 162,709 | 91,930 |
| Expenditure | | | | | |
| Raising funds | - | - | - | - | - |
| Charitable activities | 6 | 119 | 90,902 | 91,021 | 81,065 |
| Total expenditure | | 119 | 90,902 | 91,021 | 81,065 |
| Net income/(expenditure) for the year | 7 | 3,944 | 67,744 | 71,688 | 10,865 |
| Transfer between funds | | - | - | - | - |
| Net movement in funds for the year | | 3,944 | 67,744 | 71,688 | 10,865 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 2,308 | 8,557 | 10,865 | - |
| Total funds carried forward | | 6,252 | 76,301 | 82,553 | 10,865 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Container Based Sanitation Alliance
Company number 11753886

Balance sheet as at 31 March 2022

| | Note | 2022 | | 2021 | |
|--|------|----------------|---------------|---------------|---------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | - | | - | | - |
| Total fixed assets | | | - | | - |
| Current assets | | | | | |
| Debtors | 12 | - | | 4,210 | |
| Cash at bank and in hand | | 103,861 | | 11,165 | |
| Total current assets | | 103,861 | | 15,375 | |
| Liabilities | | | | | |
| Creditors: amounts falling due in less than one year | 13 | (21,308) | | (4,510) | |
| Net current assets | | | 82,553 | | 10,865 |
| Total assets less current liabilities | | | 82,553 | | 10,865 |
| Net assets | | | 82,553 | | 10,865 |
| Funds of the charity | | | | | |
| Restricted income funds | 14 | | 76,301 | | 8,557 |
| Unrestricted income funds | 15 | | 6,252 | | 2,308 |
| Total charity funds | | | 82,553 | | 10,865 |

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 13 to 21 form part of these accounts.

09 / 07 / 2022

Approved by the trustees on and signed on their behalf by:

Kory Russel (chair)

Name

Signed



Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2022

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 section 1A.

Container Based Sanitation Alliance meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was required.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The Covid pandemic has impacted the way the charity works, however the charity has not been adversely impacted financially by the pandemic during the year or months following 31 March 2020.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2022 (continued)

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2022 (continued)

h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £2,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis. There are currently no fixed assets.

k 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.

l 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.

m 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.

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2022 (continued)

N Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

O Pensions

The charity complies with autoenrolment requirements and makes contributions to pension schemes of its employees.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

| | Unrestricted £ | Restricted £ | Total 2022 £ | <i>Unrestricted</i> £ | <i>Restricted</i> £ | <i>Total 2021</i> £ |
|--------------|-------------------|-----------------|-----------------|--------------------------|------------------------|------------------------|
| Donations | 52 | - | 52 | - | - | - |
| Total | 52 | - | 52 | - | - | - |

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2022 (continued)

4 Income from charitable activities

| | Unrestricted £ | Restricted £ | Total 2022 £ | <i>Unrestricted</i> £ | <i>Restricted</i> £ | <i>Total 2021</i> £ |
|---------------------------------|-------------------|-----------------|-----------------|--------------------------|------------------------|------------------------|
| Grants | | | | | | |
| Greenbaum Foundation | - | - | - | - | 1,918 | 1,918 |
| Osprey Foundation | - | 54,783 | 54,783 | - | 7,394 | 7,394 |
| Bill & Melinda Gates Foundation | 1,005 | - | 1,005 | - | - | - |
| Rich Earth Institute | - | - | - | 3,724 | - | 3,724 |
| Stiftelsen Stockholm | 806 | - | 806 | - | - | - |
| Stone Family Foundation | - | 40,005 | 40,005 | 3,995 | 46,482 | 50,477 |
| United Nations Office | - | - | - | - | 7,916 | 7,916 |
| Vitol Foundation | - | 3,375 | 3,375 | - | 19,505 | 19,505 |
| VOx Impuls Foundation | - | 23,983 | 23,983 | - | - | - |
| Waterloo Foundation | - | 36,500 | 36,500 | - | - | - |
| Total | 1,811 | 158,646 | 160,457 | 7,719 | 83,215 | 90,934 |

5 Fees and other income

| | Unrestricted £ | Restricted £ | 2022 £ | <i>Unrestricted</i> £ | <i>Restricted</i> £ | <i>2021</i> £ |
|-------------------|-------------------|-----------------|-----------|--------------------------|------------------------|------------------|
| Membership income | 2,200 | - | 2,200 | 996 | - | 996 |
| | 2,200 | - | 2,200 | 996 | - | 996 |

All income from fees and trading is unrestricted.

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2022 (continued)

6 Analysis of expenditure on charitable activities

| | Total 2022 £ | Total 2021 £ |
|--|-----------------------|-----------------------|
| Staff costs - charity management and consultancy | 48,739 | 45,525 |
| Project costs | 17,909 | 32,167 |
| Professional fees | 20,978 | 1,600 |
| Office and admin costs | 2,445 | 823 |
| Other governance costs | | |
| Independent examination | 950 | 950 |
| | <hr/> 91,021 | <hr/> 81,065 |
| | <hr/> <hr/> 2022 £ | <hr/> <hr/> 2021 £ |
| Restricted expenditure | 90,902 | - |
| Unrestricted expenditure | 119 | - |
| | <hr/> 91,021 | <hr/> - |
| | <hr/> <hr/> | <hr/> <hr/> |

7 Net income/(expenditure) for the year

| This is stated after charging/(crediting): | 2022 £ | 2021 £ |
|--|-------------|-------------|
| Depreciation | - | - |
| Independent examiner's remuneration | | |
| - accountancy | 550 | 550 |
| - independent examination | 400 | 400 |
| | <hr/> 495 | <hr/> 950 |
| | <hr/> <hr/> | <hr/> <hr/> |

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2022 (continued)

8 Staff costs

Staff costs during the year were as follows:

| | 2022 £ | 2021 £ |
|---------------------------------|-------------|-------------|
| Wages and salaries | 13,712 | - |
| Social security costs | - | - |
| Employers pension contributions | 223 | - |
| Freelance project management | 17,100 | 35,576 |
| Consultancy | 17,704 | 9,949 |
| | <hr/> | <hr/> |
| | 48,739 | 45,525 |
| | <hr/> <hr/> | <hr/> <hr/> |

No employee has employee benefits in excess of £60,000 (2021: Nil).

The key management personnel of the charity comprise the trustees, the Project Coordinator. The amount of employee benefits received by key management personnel together with the amounts invoiced by key management personnel to the charity was £30,812 during the year (2021: £42,151). During the year, the project coordinator became an employee of the charity.

9 Trustee remuneration and expenses, and related party transactions

No trustees received any remuneration during the year (2021: £805).

No trustee received any reimbursed expenses during the period.

Aggregate donations from related parties were £nil (2021: £nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

The charity reimbursed our member Sanergy for expenditure in relation to the Cost-Effectiveness Analysis project held in Naivasha Kenya for a total of £1,060.05. Two trustees; David Auerbach and Lindsay Stradley hold senior positions in Sanergy.

10 Government grants

The charity did not receive any grants from the government during the accounting period.

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2022 (continued)

12 Debtors

| | 2022 £ | 2021 £ |
|---------------|-----------|-----------|
| Other debtors | - | 4,210 |
| | - | 4,210 |
| | - | 4,210 |

13 Creditors: amounts falling due within one year

| | 2022 £ | 2021 £ |
|------------------------------|-----------|-----------|
| Trade creditors | 7,504 | 115 |
| Other creditors and accruals | 13,804 | 4,395 |
| | 21,308 | 4,510 |
| | 21,308 | 4,510 |

14 Analysis of movements in restricted funds

| | Balance at 1 April 2021 £ | Income £ | Expenditure £ | Transfers £ | Balance at 31 March 2022 £ |
|--|--|---------------------|--------------------------|------------------------|---|
| Carbon credits methodology feasibility study | - | 16,500 | (12,854) | - | 3,646 |
| Cost effectiveness analysis | 8,138 | - | (5,097) | - | 3,041 |
| Interim & Strategy Support | 419 | 30,695 | (31,114) | - | - |
| 2021 - 2024 Strategy Support | - | 111,451 | (41,837) | - | 69,614 |
| | 8,557 | 158,646 | (90,902) | - | 76,301 |
| | 8,557 | 158,646 | (90,902) | - | 76,301 |
| Previous reporting period | Balance at 1 April 2020 £ | Income £ | Expenditure £ | Transfers £ | Balance at 31 March 2021 £ |
| Greenbaum Foundation | - | 1,918 | (1,918) | - | - |
| Osprey Foundation | - | 7,394 | (6,975) | - | 419 |
| Stone Family Foundation | - | 26,157 | (26,157) | - | - |
| Stone Family Foundation: Cost Effectiveness Analysis | - | 20,325 | (20,157) | - | 168 |
| United Nations Office | - | 7,916 | (7,916) | - | - |
| Vitiol Foundation: Cost Effectiveness Analysis | - | 19,505 | (11,535) | - | 7,970 |
| | - | 83,215 | (74,658) | - | 8,557 |
| | - | 83,215 | (74,658) | - | 8,557 |

Description, nature and purposes of the fund

All the restricted funds contributed to the charity's core objects

Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2022 (continued)

15 Analysis of movement in unrestricted funds

| | Balance at 1 April 2021 £ | Income £ | Expenditure £ | Transfers £ | Balance as at 31 March 2022 £ |
|--------------|------------------------------------|-------------|------------------|----------------|--|
| General fund | 2,308 | 4,063 | (119) | - | 6,252 |
| | 2,308 | 4,063 | (119) | - | 6,252 |

| Previous reporting period | Balance at 1 April 2020 £ | Income £ | Expenditure £ | Transfers £ | Balance as at 31 March 2021 £ |
|--------------------------------------|------------------------------------|-------------|------------------|----------------|--|
| General fund | - | 8,715 | (6,407) | - | 2,308 |
| | - | 8,715 | (6,407) | - | 2,308 |

16 Analysis of net assets between funds

| | General fund £ | Designated funds £ | Restricted funds £ | Total £ |
|----------------------------------|----------------------|--------------------------|--------------------------|------------|
| Tangible fixed assets | - | - | - | - |
| Net current assets/(liabilities) | 6,252 | - | 76,301 | 82,553 |
| Total | 6,252 | - | 76,301 | 82,553 |

THE CONTAINER BASED SANITATION ALLIANCE

England & Wales - Charity number 1185842

Accounts



Container Based Sanitation Alliance

(A company limited by guarantee)

Trustees' Annual Report

for the period 1 February 2020 – 31 March 2021

Charity registration number 1185842

Company no. 11753886

Championing safe sanitation in a year of unprecedented global challenges

2020 was a year like no other. As the world struggled to manage a pandemic reaching every corner of the globe, the climate emergency reached new and urgent heights. The enormous impact of the global fallout on economies, livelihoods and the delivery of the 2030 Agenda on Sustainable Development is still unfolding but disadvantaged populations have been and continue to be most at risk, giving renewed and urgent impetus to the agenda's principle of leaving no one behind.

The state of sanitation – still an urgent and growing crisis

6 in 10 people, or 4.5 billion, lack safely managed sanitation. 2.3 billion people still lack even a basic sanitation service. The majority of the 2.3 billion either practice open defecation (892 million) or use unimproved facilities such as pit latrines without a slab or platform, hanging latrines or bucket latrines (856 million). Additionally, low-income urban populations are expected to double from the current 1 billion by 2030, as the world's population continues to urbanize at a rapid pace, and cities are struggling to expand critical infrastructure to accommodate this unprecedented growth.

The sanitation crisis in cities must be addressed. Urban settlements face a suite of unique sanitation challenges that have made traditional sanitation interventions (such as sewers, pit latrines and septic tanks) ineffective and unsafe. Appropriate technologies for these communities must address issues of limited space, difficult access for waste removal, unstable populations of renters unwilling to invest in infrastructure and lack of government recognition.

As a system where toilets collect human excreta in sealable, removable containers (also called cartridges) that are transported to treatment facilities when full, CBS is particularly suited to densely populated urban neighbourhoods, informal settlements, areas with high water tables, or where there is risk of frequent flooding. In these settings, demand for sanitation services is high and on-site sanitation and sewerage are not feasible or cost-effective. As a result, CBS has huge potential to increase access to safely managed sanitation for some of the world's least-served populations.

The climate emergency

Climate change represents one of the world's most pressing and urgent challenges and sanitation is a significant contributor, producing roughly 5% of global non-CO₂ emissions. Much of the sanitation provision over recent decades has been focused purely on toilet provision and ignored the remainder of the sanitation supply chain. An estimated 80% of all wastewater generated globally is discharged without any treatment. As urban populations grow, the use of rudimentary sanitation systems such as pit latrines, septic tanks, and waste settling ponds will increase sanitation-related emissions. These impacts highlight the urgent need for climate positive approaches to the sanitation crisis.

In CBS systems, sanitation waste is contained in sealable containers or cartridges that can be easily and safely transported to treatment facilities. CBS is often feasible where sewer systems are not, and it reduces anaerobic degradation of waste, requires less energy than conventional wastewater treatment and provides opportunities to recover nutrients and produce sustainable, value-added products such as compost and biofuel. Our research this year has shown that the use of CBS can significantly reduce global GHG emissions from sanitation.

Against the backdrop of the climate crisis, a rising global population and rapidly growing urban areas, the need to bring together Sustainable Development Goal 6 on water and sanitation for all and Goal 13 on climate action – is more urgent than ever.

Leaving no one behind

People living without safely managed sanitation in urban areas have been left behind and efforts will need to be dramatically increased and effectively targeted to ensure they are reached. With sewerage not always feasible or cost-effective in urban slums, CBSA has a key role to play and scaling services up is more urgent than ever. With this in mind, CBSA is working to encourage widespread, effective and efficient adoption of CBS around the world.

While we achieved official charity accreditation in October 2019 and this is our first annual report, CBSA has been a loosely affiliated group since November 2016. Over the years we have had significant achievements despite our limited resources. We are making important progress but there is still much work to do and the pace of change needs to drastically accelerate. To that end, we have been undertaking a strategy review to refocus CBSA on what role it can best play in this and we look forward to reporting on that next year. With thanks to all our members and collaborators for your continued engagement and support throughout this challenging year. Onwards and upwards!

Reference and administrative details

Name: Container Based Sanitation Alliance

Charity no: 1185842

Company no: 11753886

Address: Unit 20, 87 Newington Industrial Estate, Crompton Street, Walworth, London, England, SE17 3AZ

Trustees: Kory Russel (Chair), Andrew Foote, David Auerbach, Kelvin Hughes, Arturo Llaxacondor, Sasha Kramer, Virginia Gardiner

Key members of staff: Isabella Montgomery, Coordinator; Paul Cowham, Independent Examiner

Objectives and activities

Charity purpose

CBSA's charity purposes as set out in the objects contained in the company's memorandum of association are:

1. To promote sustainable development for the benefit of the public by:
 - The relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities, including the preservation and protection of good health; and
 - The preservation, conservation and the protection of the environment and the prudent use of resources; through facilitating the provision of or access to sanitation.
2. To advance the education of the public in subjects relating to sanitation and to promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large.

Sustainable development means "development which meets the needs of the present without compromising the ability of future generations to meet their own needs."

Ensuring our work delivers our aims

This review looks at the success of each key activity and the benefits they have brought to the public through our key activities. The review also helps us ensure our aim, objectives and activities

remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

Our goal is greater quality and availability of CBS services. The strategies we used to meet these objectives included:

1. **To extend collective impact** – By speaking with a common voice and working together, we will expand global impact through improved service provision by members and increased responsible adoption of CBS by institutions outside of the alliance.
2. **To promote knowledge sharing and learning** – we will share best practices, common principles and lessons learned to increase the capacity of CBS to deliver sustainable sanitation services.
3. **To enhance legitimacy by creating a set of common CBS guidelines and standards** – we will use the learning to develop best practice guidance for all sanitation providers working on CBS.
4. **To enable scale** – we will encourage the growth of new CBS services through knowledge transfer, advocacy and recommending structures for service providers to gain appropriate investment and to convince governments and multilaterals that CBS is an operationally and financially effective approach.

How our activities deliver public benefit

Container-based sanitation (CBS) is a sanitation service which provides toilets that collect human excreta in sealable, removable containers on a regular basis and safely disposes of or reuses excreta.

a. Preservation, conservation and the protection of the environment and the prudent use of resources

CBS avoids contamination of the physical and natural environment, supports sustainable waste management so as not to pollute the environment further and can reduce greenhouse gas emissions associated with other forms of urban sanitation – notably in least developed countries where options for sanitation are limited (i.e. poorly functioning pit latrines and septic tanks at best – which are rarely emptied safely if at all – and open defecation). Since toilet waste is not mixed with water from other household tasks, this reduces the anaerobic degradation of waste which produces methane and nitrous oxide. It also allows providers to take advantage of the nutrient rich waste to convert the undiluted excreta into reuse products, such as biogas, solid fuel, compost and animal feed, some of which can contribute to carbon sequestration. Furthermore, with water scarcity caused by climate change threatening the feasibility of water-based sanitation systems, as a dry or minimal-water system, CBS systems can alleviate pressures on precious water resources.

The Alliance furthers the protection and improvement of the environment by advocating for, researching and supporting a climate-positive solution to the global sanitation crisis. In addition, the Alliance promotes knowledge sharing and learning on the recycling of human waste into valuable by-products.

b. The relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities, including the preservation and protection of good health

6 in 10 people, or 4.5 billion, lack safely managed sanitation and 2.3 billion people still lack even a basic sanitation service. Low-income urban populations are expected to double from the current 1 billion by 2030, as the world's population continues to urbanize at a rapid pace and cities are struggling to expand critical infrastructure to accommodate this unprecedented growth. To achieve

the UN Sustainable Development Goal (SDG) target of equitable sanitation for all by 2030, new models are needed to reach the people and places that conventional sewerage can't.

Since 2010, CBS has emerged as a viable, low-cost sanitation option, particularly in densely-populated urban neighbourhoods, informal settlements, areas with high water tables, or where there is risk of frequent flooding. In these settings, demand for sanitation services is high and on-site sanitation and sewerage are not feasible or cost-effective. Due to quick installation, minimal permanent infrastructure and relatively low costs, CBS has the potential to be easily shipped to new areas and quickly scaled to match refugee, emergency or disaster response needs.

In this context, the Alliance has emerged as a unifying body to formally raise awareness of CBS at governmental and institutional levels, to facilitate efficient and effective information sharing and collaboration within the community of existing CBS practitioners, and to create resources that specifically allow other practitioners to develop their own CBS operations, thereby greatly extending the reach of climate-positive sanitation services well suited for ensuring the world's most vulnerable urban populations gain access to safely managed sanitation.

Despite the potential of CBS to advance sustainable development by improving people's lives and protecting the environment, many people remain unfamiliar with the approach. Evidence is required to advance the education of the public and convince key decision makers of its value and increase adoption. To address this, CBSA produces original research, contributing to the publication of peer-reviewed papers, and participates in international conferences to meaningfully contribute to the growing body of knowledge of container-based sanitation. By communicating its knowledge and learning among a broad audience, the Alliance is advancing the education of the public on this topic.

Achievements

High level validation of the CBS approach

- WHO/UNICEF Joint Monitoring Programme (JMP) recognition of CBS as improved sanitation – in June 2019, the JMP published *Progress on household drinking water, sanitation and hygiene 2000-2017: Special focus on inequalities*, including CBS for the first time. As a result, CBS can now be counted towards safely managed sanitation services under the Sustainable Development Goals, providing legitimacy at the highest level and a key step towards building the mandate for take up by governments and others.

- *Evaluating the potential of Container Based Sanitation* – published by the World Bank in March 2019, CBSA and its members inputted into this report assessing the legal and policy environment for CBS as well as CBS service and financial performance, concluding that CBS approaches should be considered as part of a menu of citywide inclusive sanitation options. It also lays out some important emerging lessons for governments and external funders to enable scale up.

Research

- Cost effectiveness analysis: in November 2020, EY published *Why it's time to get behind container-based sanitation*. This research was undertaken through CBSA with six members, aiming to address the need for clear cost comparisons data on CBS versus other types of safely managed sanitation. Using the University of Leeds's Climate and Cost in Urban Sanitation (CACTUS) methodology and field data as a baseline, an EY team gathered further standardized cost information. Findings revealed CBS as the lowest-cost form of safely managed sanitation. CBSA is further developing a peer reviewed research paper using the data collected, which is due to be published in 2021.

- Climate positive sanitation: supported by WSSCC, CBSA made significant strides to understanding CBS climate impacts through the development of a scientifically robust greenhouse gas emissions calculator. Emerging findings show that the use of CBS systems can significantly reduce global GHG

emissions from sanitation. A briefing paper on the findings is available on the CBSA website and an academic paper is under peer review and expected to be published in 2021.

- Institutional, legal and regulatory contexts: CBSA is working with Cranfield University on an ESCR Global Challenges Research Fund (GCRF) - *Rethinking the off-grid city: Human-infrastructure interactions in the context of urban crises and urban change*. This significant research project for £2 million over 3 years started in April 2020 and will work with CBSA and three of its members (SOIL, x-runner and Sanergy) to investigate to what extent institutional, legal and regulatory contexts enable the sustainability of CBS business models.

Common CBS guidelines and standards

- *Guide to CBS implementation – first edition*: in November 2020, CBSA published its first introduction to implementing CBS which sets down in one place numerous learnings from several CBS-focused organizations with the aim of supporting replication of CBS models and the creation of new variations in new locations.

- *Common digital platform* – CBS members collaborated on the development of a digital platform to support efficient CBS delivery and to enable the growth and replication of CBS services in the complex and difficult urban environments. Despite some remaining barriers to widespread adoption, the collaboration generated rich insights and learnings about the commonalities and differences between organisations and their needs.

- WHO Sanitation Safety Planning – following a CBSA-specific workshop on the WHO SSP risk assessment process, CBSA members continue to update their SSPs, valuable tools for systematically understand and mitigate health-related hazards for each link of the sanitation chain.

Promoting CBS as valid, cost effective and safe sanitation approach

- *Taking CBS to scale* – published in November 2019 in Frontiers journal, this paper maps out the challenges and opportunities around scaling CBS up and provides a high level blueprint of CBSA's focus going forward. In March 2021, paper had had over 16,000 views and 560 downloads, which is more views than 96% of all Frontiers articles and more downloads than 48% of all Frontiers articles.

- International forums and events – CBSA to raise the profile of CBS and to share lessons learned to date. Including presentations and sessions at the Stockholm World Water Week in August 2020, the 2020 Rich Earth Summit in September 2020, Water and Health Conference in October 2020, the Association of Pacific Rim Universities conference in December 2020 and the Colorado WASH Symposium in March 2021.

Alliance development

- Strategy development – recognising that the ability of the Alliance to support a real step change in CBS provision will require increased capacity, we embarked on a strategy development process to develop a vision for a scaled up CBSA to be finalised in the second half of 2021. - New members – the Alliance welcomed Sanitation First as a member and Mosan as an affiliate member and are in active discussing with other organisations about membership.

- Communications channels – the Alliance developed its communications channels with a new website and established a Twitter account. As well as news and blogs, the website has a new resources section, providing a one stop shop for learning about CBS with a repository featuring key research and publications.

Financial review

Review of the charity's financial position at the end of the period

Since the year end, CBSA has secured additional funding of £35,000 and is in late stage conversations with a group of funders who are committed to supporting CBSA with increased, more long-term, and more diversified core funding to support the organisation's strategic aims. As such, the Trustees are satisfied with financial performance of the charity.

Statement explaining the policy for holding reserves stating why they are held

CBSA is an organisation with no fixed costs which is still in the early the stages of its organisational development. To date, we have used remote-working freelancers that can bend and flex with the funding. Moving to our next phase of development, we will grow our operating reserve in line with our growing operating cost base. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure.

*Please note operating costs currently are minimal/nil.

Amount of reserves held

The balance held as unrestricted funds at 31 March 2021 was £2,308, of which £2,308 are regarded as free reserves.

Explanation of any uncertainties about the charity continuing as a going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial accounts.

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 7 January 2019 and registered as a charity on 16 October 2019. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of management committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as the Directors. Under the requirements of the Articles of Association, the members of the Board are elected by the membership. At the first Annual General Meeting all the directors were required to retire after which one-third of the directors or, if their number is not three or a multiple of three, the number nearest to one-third, must retire from office at each subsequent annual general meeting. All Board members give their time voluntarily and received no benefits from the charity in their role as Directors.

CBSA's Trustees during this reporting period were:

Kory Christ Russel, Chair

Andrew Foote

David Auerbach

Kelvin Hughes

Raul Manuel Briceno Brignole replaced by Arturo Llaxacondor in July 2020

Sasha Kramer

Virginia Gardiner

At the first Annual General Meeting in July 2020, Kory Christ Russel, Andrew Foote, David Auerbach, Kelvin Hughes, Sasha Kramer and Virginia Gardiner retired and, being eligible, offered themselves up for re-election.

Arturo Llaxacondor offered himself for appointment to replace Raul Manuel Briceno Brignole, who retired after 18 months' service.

Funds held as custodian trustees on behalf of others

The Alliance does not hold any funds as custodian on behalf of others.

Statement of trustee responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period. In preparing these financial statements the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees, who are directors for the purposes of company law, who served during the year and up to the date of this report are set out on page 1.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the provisions applicable to companies' subject to the small companies' regime of the Companies Act 2006.

Approved by the trustees and signed on their behalf by:



.....

Kory Russel
Chair

09 / 02 / 2021

Date

Independent Examiner's Report to the Trustees of

The Container Based Sanitation Alliance

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Cowham

Paul Cowham FCA DChA
Green Fish Resource Centre
46 – 50 Oldham Street
Manchester
M4 1LE

09 / 03 / 2021

Date

Container Based Sanitation Alliance
Statement of Financial Activities
(including Income and Expenditure account)
for the period ended 31 March 2021

| | Note | Unrestricted funds £ | Restricted funds £ | Total funds 2021 £ | Total funds 2020 £ |
|--|------|-------------------------|-----------------------|--------------------------|--------------------------|
| Income | | | | | |
| Donations and legacies | 3 | - | - | - | - |
| Charitable activities | 4 | 7,719 | 83,215 | 90,934 | - |
| Fees and other income | 5 | 996 | - | 996 | - |
| Investments | 6 | - | - | - | - |
| Total income | | 8,715 | 83,215 | 91,930 | - |
| Expenditure | | | | | |
| Raising funds | - | - | - | - | - |
| Charitable activities | 7 | 6,407 | 74,658 | 81,065 | - |
| Total expenditure | | 6,407 | 74,658 | 81,065 | - |
| Net income/(expenditure) for the year | 8 | 2,308 | 8,557 | 10,865 | - |
| Transfer between funds | | - | - | - | - |
| Net movement in funds for the year | | 2,308 | 8,557 | 10,865 | - |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | - | - | - | - |
| Total funds carried forward | | 2,308 | 8,557 | 10,865 | - |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Container Based Sanitation Alliance
Company number 11753886

Balance sheet as at 31 March 2021

| | Note | 2021 | | 2020 | |
|--|------|---------------|---------------|----------|---|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | - | | - | | - |
| Total fixed assets | | | - | | - |
| Current assets | | | | | |
| Debtors | 14 | 4,210 | | - | |
| Cash at bank and in hand | | 11,165 | | | |
| Total current assets | | 15,375 | | - | |
| Liabilities | | | | | |
| Creditors: amounts falling due in less than one year | 15 | (4,510) | | - | |
| Net current assets | | | 10,865 | | - |
| Total assets less current liabilities | | | 10,865 | | - |
| Net assets | | | 10,865 | | - |
| Funds of the charity | | | | | |
| Restricted income funds | 16 | | 8,557 | | - |
| Unrestricted income funds | 17 | | 2,308 | | - |
| Total charity funds | | | 10,865 | | - |

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 13 to 21 form part of these accounts.

Approved by the trustees on 09 / 02 / 2021 and signed on their behalf by:

Kory Russel (chair)

Name



Signed

Container Based Sanitation Alliance

Notes to the accounts for the period ended 31 March 2021

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 section 1A.

Container Based Sanitation Alliance meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was required.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The Covid pandemic has impacted the way the charity works, however the charity has not been adversely impacted financially by the pandemic during the year or months following 31 March 2020.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Container Based Sanitation Alliance

Notes to the accounts for the period ended 31 March 2021 (continued)

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Container Based Sanitation Alliance

Notes to the accounts for the period ended 31 March 2021 (continued)

h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £2,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis. There are currently no fixed assets.

k 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.

l 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.

m 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.

Container Based Sanitation Alliance

Notes to the accounts for the period ended 31 March 2021 (continued)

N Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

O Pensions

The charity complies with autoenrolment requirements and makes contributions to pension schemes of its employees.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

| | Unrestricted £ | Restricted £ | Total 2021 £ | <i>Unrestricted</i> £ | <i>Restricted</i> £ | <i>Total 2020</i> £ |
|--------------|-------------------|-----------------|-----------------|--------------------------|------------------------|------------------------|
| Donations | - | - | - | - | - | - |
| Total | - | - | - | - | - | - |

Container Based Sanitation Alliance

Notes to the accounts for the period ended 31 March 2021 (continued)

4 Income from charitable activities

| | Unrestricted £ | Restricted £ | Total 2021 £ | <i>Unrestricted</i> £ | <i>Restricted</i> £ | <i>Total 2020</i> £ |
|-----------------------|-------------------|-----------------|-----------------|--------------------------|------------------------|------------------------|
| Grants | | | | | | |
| Greenbaum Foundation | - | 1,918 | 1,918 | - | - | - |
| Osprey Foundation | - | 7,394 | 7,394 | - | - | - |
| Rich Earth Institute | 3,724 | - | 3,724 | - | - | - |
| The Stone Foundation | 3,995 | 46,482 | 50,477 | - | - | - |
| United Nations Office | - | 7,916 | 7,916 | - | - | - |
| Vitol Foundation | - | 19,505 | 19,505 | - | - | - |
| Total | 7,719 | 83,215 | 90,934 | - | - | - |

5 Fees and other income

| | Unrestricted £ | Restricted £ | 2021 £ | <i>Unrestricted</i> £ | <i>Restricted</i> £ | <i>2020</i> £ |
|-------------------|-------------------|-----------------|-----------|--------------------------|------------------------|------------------|
| Membership income | 996 | - | 996 | - | - | - |
| | 996 | - | 996 | - | - | - |

All income from fees and trading is unrestricted.

6 Investment income

| | Unrestricted £ | Restricted £ | 2021 £ | <i>Unrestricted</i> £ | <i>Restricted</i> £ | <i>2020</i> £ |
|---------------------------|-------------------|-----------------|-----------|--------------------------|------------------------|------------------|
| Income from bank deposits | - | - | - | - | - | - |
| | - | - | - | - | - | - |

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

Container Based Sanitation Alliance

Notes to the accounts for the period ended 31 March 2021 (continued)

7 Analysis of expenditure on charitable activities

| | Total 2021 £ | Total 2020 £ |
|------------------------------------|-----------------|-----------------|
| Charity management and consultancy | 45,525 | - |
| Project costs | 32,167 | |
| Professional fees | 1,600 | |
| Office and admin costs | 823 | |
| Other governance costs | | |
| Independent examination | 950 | |
| | <hr/> | <hr/> |
| | 81,065 | - |
| | <hr/> <hr/> | <hr/> <hr/> |
| | 2021 £ | 2020 £ |
| Restricted expenditure | 74,658 | - |
| Unrestricted expenditure | 6,407 | - |
| | <hr/> | <hr/> |
| | 81,065 | - |
| | <hr/> <hr/> | <hr/> <hr/> |

8 Net income/(expenditure) for the year

| This is stated after charging/(crediting): | 2021 £ | 2020 £ |
|--|-------------|-------------|
| Depreciation | - | - |
| Independent examiner's remuneration | | |
| - accountancy | 550 | - |
| - independent examination | 400 | - |
| | <hr/> <hr/> | <hr/> <hr/> |

Container Based Sanitation Alliance

Notes to the accounts for the period ended 31 March 2021 (continued)

10 Staff costs

There were no members of staff during the period, this was the first accounting period of the charity, management was provided by external suppliers.

No employee has employee benefits in excess of £60,000 (2020: Nil).

The key management personnel of the charity comprise the trustees, the Project Coordinator. The total invoiced by key management personnel to the charity was £42,151 during the period (2020: £nil).

11 Trustee remuneration and expenses, and related party transactions

One trustee received £805 for services provided to the charity, this was agreed by the other trustees and no trustee received any remuneration for being a trustee (2020: £nil).

No trustee received any reimbursed expenses during the period.

Aggregate donations from related parties were £nil (2020: £nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: nil).

12 Government grants

The charity did not receive any grants from the government during the accounting period.

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Container Based Sanitation Alliance

Notes to the accounts for the period ended 31 March 2021 (continued)

14 Debtors

| | 2021 £ | 2020 £ |
|---------------|-----------|-----------|
| Other debtors | 4,210 | - |
| | 4,210 | - |
| | 4,210 | - |

15 Creditors: amounts falling due within one year

| | 2021 £ | 2020 £ |
|------------------------------|-----------|-----------|
| Trade creditors | 115 | - |
| Other creditors and accruals | 4,395 | - |
| | 4,510 | - |
| | 4,510 | - |

16 Analysis of movements in restricted funds

| | Balance at 1 February 2020 £ | Income £ | Expenditure £ | Transfers £ | Balance at 31 March 2021 £ |
|--|---------------------------------------|-------------|------------------|----------------|-------------------------------------|
| Greenbaum Foundation | - | 1,918 | (1,918) | - | - |
| Osprey Foundation | - | 7,394 | (6,975) | - | 419 |
| The Stone Foundation | - | 26,157 | (26,157) | - | - |
| The Stone Foundation: Cost Effectiveness Analysis | - | 20,325 | (20,157) | - | 168 |
| United Nations Office | - | 7,916 | (7,916) | - | - |
| Vitiol Foundation: Cost Effectiveness Analysis | - | 19,505 | (11,535) | - | 7,970 |
| | - | 83,215 | (74,658) | - | 8,557 |
| | - | 83,215 | (74,658) | - | 8,557 |

Previous reporting period - there were no restricted funds in the previous reporting period.

Description, nature and purposes of the fund

All the restricted funds contributed to the charity's core objects

Container Based Sanitation Alliance

Notes to the accounts for the period ended 31 March 2021 (continued)

17 Analysis of movement in unrestricted funds

| | Balance at 1 February 2020 £ | Income £ | Expenditure £ | Transfers £ | Balance as at 31 March 2021 £ |
|--------------|---------------------------------------|-------------|------------------|----------------|--|
| General fund | - | 8,715 | (6,407) | - | 2,308 |
| | - | 8,715 | (6,407) | - | 2,308 |

Previous reporting period

| | Balance at 1 April 2018 £ | Income £ | Expenditure £ | Transfers £ | at 31 January 2020 £ |
|--------------|------------------------------------|-------------|------------------|----------------|-------------------------------|
| General fund | - | - | - | - | - |
| | - | - | - | - | - |

18 Analysis of net assets between funds

| | General fund £ | Designated funds £ | Restricted funds £ | Total £ |
|----------------------------------|----------------------|--------------------------|--------------------------|------------|
| Tangible fixed assets | - | - | - | - |
| Net current assets/(liabilities) | 2,308 | - | 8,557 | 10,865 |
| Total | 2,308 | - | 8,557 | 10,865 |

| | |
|--------------------------------|--|
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