

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, Crampton 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:



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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/> 81,065	<hr/> -
	<hr/> <hr/>	<hr/> <hr/>
	2021 £	2020 £
Restricted expenditure	74,658	-
Unrestricted expenditure	6,407	-
	<hr/> 81,065	<hr/> -
	<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	-
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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	-
	<hr/> 4,210	<hr/> -

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	115	-
Other creditors and accruals	4,395	-
	<hr/> 4,510	<hr/> -

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
	<hr/> -	<hr/> 83,215	<hr/> (74,658)	<hr/> -	<hr/> 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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