



# 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 3<sup>rd</sup> February 2022)
- Lindsay Stradley (appointed on 3<sup>rd</sup> February 2022)
- Kelvin Hughes (resigned on 31<sup>st</sup> December 2021)
- Abigail Aruna (appointed on 3<sup>rd</sup> February 2022)

Key members of staff:

- Isabella Montgomery, Coordinator (on maternity leave from 1<sup>st</sup> January through the rest of this financial year).
- Madeleine Edgeworth, (Interim Coordinator employed from January 12<sup>th</sup> 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 31<sup>st</sup> 2022), the CBSA had underspent its annual budget and was able to close the funding gap for the next financial period (April 1<sup>st</sup> 2022 to March 31<sup>st</sup> 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 £
<b>Income</b>					
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	-	-	-	-	-
<b>Total income</b>		<b>4,063</b>	<b>158,646</b>	<b>162,709</b>	<b>91,930</b>
<b>Expenditure</b>					
Raising funds	-	-	-	-	-
Charitable activities	6	119	90,902	91,021	81,065
<b>Total expenditure</b>		<b>119</b>	<b>90,902</b>	<b>91,021</b>	<b>81,065</b>
<b>Net income/(expenditure) for the year</b>	7	<b>3,944</b>	<b>67,744</b>	<b>71,688</b>	<b>10,865</b>
Transfer between funds		-	-	-	-
<b>Net movement in funds for the year</b>		<b>3,944</b>	<b>67,744</b>	<b>71,688</b>	<b>10,865</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		2,308	8,557	10,865	-
<b>Total funds carried forward</b>		<b>6,252</b>	<b>76,301</b>	<b>82,553</b>	<b>10,865</b>

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

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	-	-	-
<b>Total</b>	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 £	Unrestricted £	Restricted £	Total 2021 £
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	-	-	-
<b>Total</b>	<b>1,811</b>	<b>158,646</b>	<b>160,457</b>	<b>7,719</b>	<b>83,215</b>	<b>90,934</b>

### 5 Fees and other income

	Unrestricted £	Restricted £	2022 £	Unrestricted £	Restricted £	2021 £
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/>	<hr/> <hr/>
	2022 £	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/> <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/>

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

### 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

### 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

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

#### 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
<b>Previous reporting period</b>					
	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