

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	-	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		2,400	182,562	184,962	162,709
Expenditure					
Raising funds	-	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Charitable activities	6	(1)	138,435	138,434	91,021
		<hr/>	<hr/>	<hr/>	<hr/>
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)	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
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
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		11,587	117,494	129,081	82,553
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/> 138,434	<hr/> 91,021
	<hr/> <hr/>	<hr/> <hr/>
	2023 £	2022 £
Restricted expenditure	138,435	90,902
Unrestricted expenditure	(1)	119
	<hr/> 138,434	<hr/> 91,021
	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/> <hr/>	<hr/> <hr/>

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/>

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	-
	<u>400</u>	<u>-</u>

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	-
	<u>6,166</u>	<u>21,308</u>

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
	<u>76,301</u>	<u>182,562</u>	<u>(138,435)</u>	<u>(2,934)</u>	<u>117,494</u>
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
	<u>8,557</u>	<u>158,646</u>	<u>(90,902)</u>	<u>-</u>	<u>76,301</u>

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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