

Container Based Sanitation Alliance

(A company limited by guarantee)

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

Charity registration number 1185842

Company no. 11753886

Reference and administrative details

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

Trustees:

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

Key members of staff:

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

Independent Examiner: Paul Cowham

Objectives and activities

Charity purpose

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

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

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

Ensuring our work delivers our aims

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

The focus of our work

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

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

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

How our activities deliver public benefit

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

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

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

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

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

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

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

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

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

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

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

Achievements

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

1. Strengthen the CBSA

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

2. Member Support: Accelerating the Path to Scale

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

3. Advocate Globally for CBS

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

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

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

4. Strengthen the Financial Case for CBS

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

5. New Entrant Support: Reducing Barriers to Entry

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

As of April 2024, the CBSA members are:

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

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

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

Financial review

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

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

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

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

Amount of reserves held

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

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

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

Structure, governance, and management

Description of the charity's trusts

Governing document & how the charity is constituted

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

Trustee selection methods

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

Additional Governance Matters

Exemptions from disclosure

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

Funds held as custodian trustees on behalf of others

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

Statement of Trustee responsibilities

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

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

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

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

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

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

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

Declaration

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

Approved by the trustees and signed on their behalf by:



Kory Russel
Chair

Aug 21, 2024
Date

Independent Examiner's Report to the Trustees of

The Container Based Sanitation Alliance

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Paul Cowham

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

Date 23/8/24

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

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

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

Container Based Sanitation Alliance
Company number 11753886
Balance sheet as at 31 March 2024

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

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

Directors' responsibilities:

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

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

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

Approved by the trustees on Aug.21.2024..... and signed on their behalf by:

Kory Russel (chair)

Name

Signed



Container Based Sanitation Alliance

Notes to the accounts for the year ended 31 March 2024

1 Accounting policies

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

a Basis of preparation

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

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

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

b Reconciliation with previous Generally Accepted Accounting Practice

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

c Preparation of the accounts on a going concern basis

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

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

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

Container Based Sanitation Alliance

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

d Income

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

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

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

e Donated services and facilities

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

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

f Interest receivable

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

g Fund accounting

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

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

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

Container Based Sanitation Alliance

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

h Expenditure and irrecoverable VAT

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

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

i Operating leases

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

j Tangible fixed assets

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

k Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Container Based Sanitation Alliance

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

n Financial instruments

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

o Pensions

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

2 Legal status of the charity

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

3 Income from donations and legacies

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

Container Based Sanitation Alliance

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

4 Income from charitable activities

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

5 Fees and other income

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

All income from fees and trading is unrestricted.

Container Based Sanitation Alliance

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

6 Analysis of expenditure on charitable activities

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

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024 £	2023 £
Depreciation	-	-
Independent examiner's remuneration		
- accountancy	550	550
- independent examination	450	450
	<hr/> <hr/>	<hr/> <hr/>

Container Based Sanitation Alliance

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

8 Staff costs

Staff costs during the year were as follows:

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

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

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

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

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

9 Trustee remuneration and expenses, and related party transactions

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

No trustee received any reimbursed expenses during the period.

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

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

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

10 Government grants

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

11 Corporation tax

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

Container Based Sanitation Alliance

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

12 Debtors

	2024 £	2023 £
Trade debtors	-	400
	-	400

13 Creditors: amounts falling due within one year

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

14 Analysis of movements in restricted funds

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

Description, nature and purposes of the fund

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

Container Based Sanitation Alliance

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

15 Analysis of movement in unrestricted funds

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

Previous reporting period

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

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

16 Analysis of net assets between funds

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