Container Based Sanitation Alliance

(A company limited by guarantee)

Trustees' Annual Report

for the period 1 April 2025 – 31 March 2026

Charity registration number 1185842
Company no. 11753886

Reference and administrative details

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

Trustees:

- Kory Russel (Co-Chair)
- Jeremy Gorelick (Co-Chair)
- Clarissa Brocklehurst
- Arturo Llaxacondor
- Virginia Gardiner (resigned on 4 December 2025)
- Sasha Kramer (resigned on 4 December 2025)
- Emma Colenbrander (resigned on 4 December 2025)
- Nancy Ngao (appointed on 4 December 2025)
- Samuel Opoku (appointed on 6 March 2026)

Key members of staff:

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

Independent Examiner: Paul Cowham

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Objectives and activities

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

1. To promote sustainable development for the benefit of the public by:
    - The relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities, including the preservation and protection of good health; and
    - The preservation, conservation and the protection of the environment and the prudent use of resources; through facilitating the provision of or access to sanitation.

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

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

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

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

Our 2024-27 strategic objectives are:

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

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How our activities deliver public benefit

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

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

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

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

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

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

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

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

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

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

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

Achievements

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

Priority 1 Create an enabling environment for CBS

- **Advocacy** at global and national levels through coalitions (e.g. Climate Resilient Sanitation Coalition, SWA, IWA) and support to CBS advocacy in Ghana, Peru, Haiti, and Kenya. Contributed to global events on finance, climate and sanitation (e.g. Outcomes-Based Financing for Sustainable Development 2025 Summit, Climate Resilient Pathways conference, SuSanA, World Water Week, SWA Sector Ministers Meeting).
- **Strengthened partnerships** across the WASH sector and beyond, building strategic relationships with organisations such as the Gold Standard Foundation, Athena Infonomics, PASA and ESAWAS.
- **Advanced the evidence base** through collaborations with researchers, including work with Cranfield University on CBS and climate resilience; and with Leeds University on CBS costs.

Priority 2 Increase funding to CBS

- Published **Container-based sanitation: 2025 sector report** showcasing recent developments in the sector to inspire investment and partnerships.
- Carbon credits:
    - Published **Lessons learnt: Securing carbon revenue for sanitation** highlighting key enablers, challenges and opportunities for sanitation by drawing on Sanergy's and SOIL's successes.
    - Provided input into the **Gold Standard Foundation's new sanitation methodology** to develop a carbon credit methodology for sanitation. Investigated aggregator platforms to support smaller operators to access carbon revenue.
    - Worked through the Climate Resilient Sanitation Coalition to unlock other **climate finance**.
- Worked to unlock funding from **DFIs** as the preferred potential payers-at-scale in the sector.
- Continued to capture insights from two member results-based financing initiatives to advance our **pooled outcomes fund** proposal. CBSA has also been supporting other members to apply or create similar mechanisms.

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Priority 3 Support our members and new CBS providers

- Produced **How to develop a carbon revenue project for container-based sanitation** for members with detailed guidance, tools and tips.
- Delivered a **knowledge exchange programme** covering a range of strategic and operational topics, including *CBS sector trends*; *Understanding CBS costs with the CACTUS framework*; *and CBS resilience II and opportunities in climate finance for sanitation*.
- Develop a **password-protected area of the CBSA website** to house resources exclusive to CBSA members, including knowledge exchange recordings, presentations and summaries.
- Engaging with organisations to **develop standardised tools for CBS**.
- Provided **responsive technical support** for members and new CBS providers on finance, operations and establishing enterprises.
- One **new provider** joined the Alliance.

As of April 2026, the CBSA members are:

- Servicing **20,523** toilets
- Serving **30** municipalities
- Providing **555** jobs.

Over the period from April 2025 to March 2026, the CBSA members have:

- Served **418,467** people with safely managed sanitation
- Removed **20,395** tonnes of waste
- Produced **2,818** tonnes of compost, **89** tonnes of briquettes, **4** tonnes of animal feed.

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Financial review

Review of the charity's financial position at the end of the period
At the end of this financial period (31 March 2026), the CBSA had secured funding for the next financial period (1 April 2026 to 31 March 2027) and to cover core costs for delivery of the 2024-27 strategy. As such, the Trustees are satisfied with the financial performance of the charity.

Statement explaining the policy for holding reserves stating why they are held
The CBSA receives most of its funding from restricted grants, which enable it to undertake specific projects, engage contractors based on funding secured, and employ most staff on fixed-term contracts. The main risk consists of restricted funding not being renewed or having a delay before being renewed. In this case the CBSA would be able to pause projects but would need be able to operate at a reduced level of activity to secure sufficient funding. The reserves policy allows for **4 months** of operations at a reduced level, representing **£19,091**, 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 **£7,812**. Altogether, the reserves policy comes to a target of **£26,903**.

Amount of reserves held
The total free reserves on 31 March 2026 were £34,151 to cover core services should there be a funding gap. This represents a surplus of £7,248. We will continue to maintain our reserves level by using membership fees to build unrestricted reserves; and increasing efforts to raise project funding (restricted), freeing strategic support funding for other activities or no-cost extension.

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

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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

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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
Co-Chair

Date July 13, 2026

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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 2026.

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

14/7/26
Date ……..

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Container Based Sanitation Alliance

Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2026

	Note	Unrestricted funds £	Restricted funds £	Total funds 2026 £	*Total funds 2025 £*
Income					
Donations and legacies	3	-	3,875	3,875	-
Charitable activities	4	20,856	153,313	174,169	*167,437*
Fees and other income	5	5,705	-	5,705	*8,721*
Investments	-	530	-	530	-
Total income		**27,091**	**157,188**	**184,279**	***176,158***
Expenditure					
Raising funds	-	-	-	-	-
Charitable activities	6	23,802	183,541	207,343	*167,007*
Total expenditure		**23,802**	**183,541**	**207,343**	***167,007***
Net income/(expenditure) for the year	7	**3,289**	**(26,353)**	**(23,064)**	***9,151***
Transfer between funds		-	-	-	-
Net movement in funds for the year		**3,289**	**(26,353)**	**(23,064)**	***9,151***
Reconciliation of funds					
Total funds brought forward		30,862	64,136	94,998	*85,847*
Total funds carried forward		**34,151**	**37,783**	**71,934**	***94,998***

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

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Container Based Sanitation Alliance
Company number 11753886

Balance sheet as at 31 March 2026

	Note	2026		*2025*	
		£	£	*£*	*£*
Fixed assets					
Tangible assets	-		-		-
Total fixed assets			**-**		**-**
Current assets					
Debtors	12	3,270		*399*	
Cash at bank and in hand		75,944		*119,569*	
Total current assets		**79,214**		***119,968***	
Liabilities					
Creditors: amounts falling due in less than one year	13	(7,280)		*(24,970)*	
Net current assets			**71,934**		***94,998***
Total assets less current liabilities			71,934		*94,998*
Net assets			**71,934**		***94,998***
Funds of the charity					
Restricted income funds	14		37,783		*64,136*
Unrestricted income funds	15		34,151		*30,862*
Total charity funds			**71,934**		***94,998***

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 the CBSA Board ..... and signed on their behalf by:

Kory Russel (chair)

Name

Signed

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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.

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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.

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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.

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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 2026 £	*Unrestricted £*	*Restricted £*	*Total 2025 £*
Gift aid	-	3,875	3,875	-	-	-
Total	-	3,875	3,875	-	-	-

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4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2026 £	*Unrestricted £*	*Restricted £*	*Total 2025 £*
Grants						
Aqua for All	-	(6,589)	(6,589)	-	-	-
Charities Aid Foundation	-	1,000	1,000	-	-	-
Osprey Foundation	-	73,402	73,402	-	*77,067*	*77,067*
Joseph Henry Cronly	-	5,000	5,000	-	-	-
Timothy Bruce	-	10,000	10,000	-	-	-
VOx Impuls Foundation	20,856	-	20,856	*20,370*	-	*20,370*
Waterloo Foundation	-	70,000	70,000	-	*70,000*	*70,000*
Grants < £1,000	-	500	500	-	-	-
Total	20,856	153,313	174,169	-	*147,067*	*167,437*

5 Fees and other income

	Unrestricted £	Restricted £	2026 £	*Unrestricted £*	*Restricted £*	*2025 £*
Consultancy	2,712	-	2,712	*7,128*	-	*7,128*
Membership support fee	611	-	611	-	-	-
Membership income	2,382	-	2,382	*1,593*	-	*1,593*
	5,705	-	5,705	*8,721*	-	*8,721*

All income from fees and trading is unrestricted.

Investment income

	Unrestricted £	Restricted £	2026 £	*Unrestricted £*	*Restricted £*	*2025 £*
Income from bank deposits	530	-	530	-	-	-
	530	-	530	-	-	-

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

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6 Analysis of expenditure on charitable activities

	Total 2026 £	*Total 2025 £*
Staff costs	129,710	*128,476*
Consultants/contractors	15,856	*24,882*
Interest	594	-
Project costs	37,295	*663*
Professional fees	9,624	*4,627*
Office and admin costs	2,606	*2,314*
Travel	10,598	*5,015*
Other governance costs		
Independent examination	1,060	*1,030*
	207,343	167,007

	2026 £	*2025 £*
Restricted expenditure	183,541	110,689
Unrestricted expenditure	23,802	56,318
	207,343	167,007

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2026 £	*2025 £*
Depreciation	-	-
Independent examiner's remuneration		
- accountancy	580	*565*
- independent examination	480	*465*

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8 Staff costs

Staff costs during the year were as follows:

	2026	*2025*
	£	*£*
Wages and salaries	121,671	*117,463*
Social security costs	3,596	*6,212*
Employers pension contributions	3,647	*3,524*
Training, travel and subsistence	796	*1,277*
	129,710	*128,476*

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

The average number of staff employed during the period was 2 (2025: 2).
The average full time equivalent number of staff employed during the period was 1.8 (2025: 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 £125,318 during the year (2025: £120,987).

9 Trustee remuneration and expenses, and related party transactions

No trustees received any remuneration during the year (2025: £nil).
One trustee, Kory Russel, received reimbursed expenses of £1,654 to attend two events on behalf of CBSA. (2025: £nil).

Aggregate donations from related parties were £nil (2025: £nil).

During the year, we reimbursed travel expenses for the following CBSA members to attend events on behalf of CBSA (2025: £nil):

- £1,011 to Fresh Life; Fresh Life's Government Affairs, Policy & Advocacy lead Nancy Ngao is on the CBSA board since December 2025;
- £1,000 to Loowatt; Loowatt's CEO Virginia Gardiner was on the CBSA board until December 2025;
- £990 to Sanima; Sanima's CEO Arturo Llaxacondor is a CBSA board member;
- £784 to SOIL; SOIL's Executive Director Sasha Kramer was on the CBSA board until December

We also contracted the services of Citywise Consulting, part of Fresh Life, for a total amount of £2,979, to provide support to other CBSA members during a research project.

10 Government grants

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

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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.

12 Debtors

	2026 £	*2025* *£*
Prepayments	558	*399*
Trade debtors	2,712	-
	3,270	*399*

13 Creditors: amounts falling due within one year

	2026 £	*2025* *£*
Trade creditors	1,282	*254*
Other creditors and accruals	2,830	*2,751*
Taxation and social security costs	3,168	*21,965*
	7,280	*24,970*

14 Analysis of movements in restricted funds

	Balance at 1 April 2025 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2026 £
2024 - 2027 Strategy Support	36,378	143,402	(141,997)	-	37,783
Carbon credits methodology	27,758	(6,589)	(21,169)	-	-
Membership support	-	20,375	(20,375)		-
	64,136	157,188	(183,541)	-	37,783

Previous reporting period	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
2024 - 2027 Strategy Support	-	147,067	(110,689)	-	36,378
Carbon credits methodology	27,758	-	-	-	27,758
	27,758	147,067	(110,689)	-	64,136

Description, nature and purposes of the fund

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

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15 Analysis of movement in unrestricted funds

	Balance at 1 April 2025 £	Income £	Expenditure £	Transfers £	Balance as at 31 March 2026 £
General fund	27,915	3,523	(2,946)	5,659	34,151
Gold Standard consultancy	2,947	2,712	-	(5,659)	-
VOx Impuls Foundation	-	20,856	(20,856)	-	-
	30,862	27,091	(23,802)	-	34,151

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

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

16 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	34,151	-	37,783	71,934
Total	34,151	-	37,783	71,934

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