



Frank Water Projects

Report and unaudited financial statements

30 September 2022

Charity no: 1121273

Company no: 05580994

Contents	Page
1. Trustees' annual report	1
(a) Reference and administrative details	2
(b) Objectives and activities	3
(c) Achievements and performance	4
(i) WASH programmes	4
(ii) Research	7
(iii) Awareness	8
(iv) Fundraising	10
(v) Future plans	11
(d) Financial review	12
(e) Structure, governance and management	13
2. Independent examiner's report	16
3. Statement of financial activities	17
4. Balance sheet	18
5. Cash flow statement	20
6. Notes to the accounts	22

## 1. Trustees' annual report

Frank Water has achieved a great deal over the 12 months, working with health centres, revitalising springs, sharing more about the impact of climate change on integrated water resources management, and developing new partnerships across the globe. We have provided a water-secure future for over 35,950 people in India and Nepal through our substantive work in the last twelve months alone. In parallel, here in the UK we've received ongoing and new funding across all areas of fundraising, further diversifying our income, and have built new and long-term partnerships to support our long term growth.



## (a) Reference and administrative details

Registered Name	Frank Water Projects (often known as Frank Water or Frank Water Charity)
Charity number	1121273
Company number	05580994
Registered office and operational address	1-3 Gloucester Road Bishopston Bristol BS7 8AA
Trustees/Company directors	Mr Anoo Jain, Chair Miss Elena Oyon Mr Chris Guy (resigned 8 August 2022) Mr Jack Jones Ms Sarah Moore Mr Oliver Jones Mr Shawn Smith
Principal staff	Katie Alcott MBE Chief Executive Officer  Katie Endacott (Resigned 10 October 2022) Head of Operations & Fundraising  Jonathan Shepherd Head of Programmes & Funding
Bankers	Triodos Bank Deanery Road Bristol BS1 5AS
Independent examiner	Andrew Jordan FCA Haines Watts Chartered Accountants

## (b) Objectives and activities

Our vision is of a future where everyone, everywhere, has access to resilient water resources for generations to come.

Our mission is to alleviate global water poverty, enhance health, and protect the natural environment by improving the way that people understand and use water, with a focus on those most in need.

Frank Water is committed to improving the health and wellbeing of some of the hardest to reach people within some of the world's poorest communities, through ensuring equitable access and sustainably managed access to water, within holistic water, sanitation and hygiene education (WASH) programmes.

Frank Water's WASH programmes provide technical and financial support and also invest in developing and implementing water resources management approaches at community, water catchment and policy levels.

Frank Water believes in a systems approach which recognises that barriers and solutions to WASH service access involve multiple actors and requires interventions across a number of key areas. These areas include; policy & legislation, institutional structures, regulation and accountability, finance, planning, monitoring and learning, and infrastructure development.

Our in-country partners are embedded in the communities they support. This enables us to share skills and knowledge with existing change-makers within each community. Also, these partners help us better understand the complex stories of marginalisation behind water poverty and insecurity, and they enable us to design and deliver strategies that are scalable and adaptable to different scenarios.

Working with local partner NGOs and international research partners, we develop emergent, adaptive, open-source models and approaches which we advocate to larger agencies and governments, dramatically amplifying our impact.

The Trustees have considered the Charity Commission's guidance on public benefit when reviewing its aims and objectives, and when planning its future activities.

In line with guidance from the Charity Commission, the Trustees are satisfied that Frank Water continues to have significant charitable purpose, and delivers very tangible public benefit as listed below:

- In 2021-22, we continued to work on WASH programmes in three states of India, as well working in Health Care Centres across the Kathmandu valley of Nepal. We reached a further 37,126 people across 34 communities, as well as continuing work across a number of communities that we've supported over recent years.
- In total, over 17 years of work we've reached 492,854 people across 711 communities.
- We continued to develop the WASH Basins app based on feedback from the beta testing, upgrading the user experience and building a back-end data collection tool to ensure smooth and seamless use for staff in the field.
- We have piloted two new projects in India and Kenya, with more to come in 2022-23.

- We presented at a number of conferences and showcases on our systems thinking and collaboration approach, which works to engage governments to change the system that keeps many millions of people locked in water poverty.
- We worked with local governments to access funding for WASH infrastructure such as toilets, wells, ponds and dams - leveraging over £60,750 across our programmes.
- Through our trading subsidiary (Frank Water CIC) we delivered our festival refill service at 12 UK festivals where we enabled over 8,000 people to use our water refill service, serving over 40,000 litres of water. This supported conscious consumption of water in the most environmentally sustainable way, potentially saving the same number of single-use bottles from landfill whilst spreading the word about our global water challenges and Frank Water solutions.

---

## (c) Achievements and performance

### (i) WASH programmes

In this last year we have continued to work in the Kathmandu Valley, Madhya Pradesh and Chhattisgarh, and we started working with communities in Uttarakhand.

#### Kathmandu Valley, Nepal

In the Kathmandu Valley we have been working with five Health Care Centres, and the 30,000 people these Centres serve, to improve Water, Sanitation and Hygiene infrastructure and services. Following on from the impact of COVID-19, we have continued implementing learnings with communities including capacity building and improving hand washing facilities.

Within the five Health Care Centres, we have provided health and hygiene materials, including gloves, soap, hand sanitiser and PPE, to continue emphasising the importance of sanitation.

A side effect of our work with these Health Care Centres is that there is a drastically reduced risk of disease and contamination due to proper hazardous waste management, segregated dustbins for waste and better washing and handling of laundry. We were also able to improve the knowledge of Water, Sanitation and Hygiene amongst construction workers when building toilets and safe drinking water supply systems.



#### Madhya Pradesh, India

In Madhya Pradesh, we continue to focus on ensuring a community-based safe drinking water supply in



fluoride-affected areas of Dhar. This year we have supported 1,609 people with Integrated Water Resources Management and access to safe drinking water, which has in turn helped with fluorosis mitigation. To provide this safe water supply, groundwater had to be recharged, which dilutes the concentration of fluorosis in the water to a safe level. Additionally, communities were taught better hygiene practices, which reduces waterborne diseases, and this work has been shared with the Indian Government to aid in scaling the approach to other villages.

To combat the challenges of the climate crisis, communities were also provided with native saplings. These saplings improve the soil and aid water recharge. This project continues into next year, as rural communities continue to face challenges of fluorosis, climate change and poor soil. We collect, and analyse, the data with each community, from the fluoride levels in the water as well as in their urine, which informs future

activity.

Climate is changing all over the world. It is leading to changes in the rainfall pattern and a reduced amount of rainfall. To address this issue and to harvest the rainwater, we have included groundwater recharge measures in our approach.

This change is for everyone as water concerns, everyone... However, the availability of safe drinking water at the household level has helped women the most as they have to fetch water for their families. Women have benefitted the most from improvements in sanitation and toilet facilities.

## Chhattisgarh, India

Our work with marginalised tribal communities in this Central Indian state continued this year and we reached 3,642 people. 97 households (approximately 485 people) now have a supply of safe drinking water. Local communities have reported an increased feeling of agency and ability to change their own lives. People have taken a first step in holistically improving their community's wellbeing with access to clean water, decent toilets and better awareness of good hygiene.

At the government level, this project has engaged local government officials and technical teams well and built on existing support for water infrastructure in the region. We also worked closely with the local community health system, and health workers were keen to support our hygiene awareness work.

Overall, the outcome of the project is a strengthened WASH system that has improved ability to assess, plan, fund and implement solutions for some of the poorest people on the planet.



## Uttarakhand, India

This year we started working with rural communities in Uttarakhand, and have supported 1,885 people this year. Our work in Uttarakhand involves regenerating 10 springs through nature-based engineering, vegetative and social measures, driven by technical hydrogeological studies. This work builds the resilience of communities to climate change, which we've seen having the greatest impact here.

In these communities, Spring Water User Groups are created, driven mainly by women, who manage and look after the springs. Already, they are reporting significant changes, with better availability of water from the springs, meaning they no longer have to walk long distances to collect water, or wait in hope that the government pipes will turn on.

In working on groundwater recharge, and the planting of native grasses, there has been a significant reduction in soil erosion, and an increase in biomass within the ecosystem. As with our other work, we have continued collecting and analysing data to shape our next steps, specifically relating to the effects of climate change in the region.



**"The science of hydrogeology and engineering of spring recharge reached remote villages and communities suffering from the problem of drying springs...The contribution of the project and Frank Water to this change is immense."**

**Anita Sharma, People's Science Institute, India**

## Karnataka, India - Beyond the Boundary (BtB)

This year we received funding for a new piece of work, focusing on applying Integrated Water Resources Management (IWRM) techniques to corporate supply chain sustainability. We will use satellite mapping and modelling, combined with on the ground data gathering to demonstrate how collective action at the watershed level can lead to sustainable water resources management.

We've called the project Beyond the Boundary to signpost our intention of helping companies look outside of their direct impacts at the supply chain and help them lead improvements at the wider, community level.

This is an exciting new project which we are piloting in a watershed in Karnataka, and look forward to sharing more next year!



## WASH Basins Africa: scaling up Global Challenge India

This project aims to scale up successful work on water management conducted in India through the ARUP Global Challenges funding. Working with ARUP expertise as well as local and international NGOs, the WASH Basins Africa project will take learning, experience and relationships built in India over the last 5 years and apply it to contexts of water insecurity in sub-Saharan Africa.

The project will use our award winning WASH Basins Toolkit developed through the strategic partnership, and use relationships with in-country partners such as IRC WASH and AMREF to implement and review a novel Integrated Water Resources Management (IWRM) methodology that has the potential to improve water management and lead to improved water resources in remote locations with poor resources.

The WASH Basins Africa project is the extension of previous work with ARUP, which is proven to be impactful in South Asia and now has the potential to scale up, helping many more thousands of people in water poverty.

---

### (ii) Research

This year saw a number of successes in our research, both in terms of finishing ongoing projects, presenting our findings at major conferences and initiating new research for 2022-23 and beyond.

Perhaps most significantly, we had our WASH Basins work on IWRM in India used as a case study at the Glasgow COP. We were included as a case study of good practice during the Nature Based Solutions (NBS) day during a session facilitated by ARUP, using three of their most impactful projects on NBS across the world. This again highlighted the value of our ongoing ARUP partnership and we are currently talking to ARUP about further collaboration, for example in submitting an application to present at the upcoming IRC WASH conference in May 2023 in the Hague.

Our team also presented our findings and learnings from working on water management at the 2022 SIWI Conference during Stockholm Water Week in August 2022. The session, "Valuing water for the benefit of people and planet" brought together the '50L Coalition' Electrolux and ARUP and was focused around both urban and rural water management challenges.

Our research with the University of the West of England (UWE) on remote bacterial sensing completed its planned data collection this year, although we are in talks with UWE concerning a new phase of research based on the findings. Our India team worked onsite in Telangana with our local partner and we have provided quality research data and contextual learnings around installing and using remote sensing machinery as well as water quality testing to ensure the data is ground tested. This has been a huge learning for us and we've been congratulated for managing this project through the COVID-19 pandemic. UWE are reviewing data and are potentially extending funding through internal sources.

We have spent this year creating materials for the wider WASH sector, following the success of previous years in attracting partners and funding through externally sharing our impact, progress and innovations. Throughout the year, the team created a number of sector learning documents, including:

- Glasgow COP series of blogs outlining how climate change and water management are interrelated;

- An assessment of the COP and progress made on water related issues during the conference;
- A blog on the how Frank Water and partners are using government funds to implement systems strengthening in Madhya Pradesh;
- A drafted framework for “Frank Water COVID-19 Response Programmes: Historic Impact and Future Plans”

Research and learning is vastly reliant on data and to ensure that our own data collection is as good as possible, in 2022 we employed a consultant to review and improve our Monitoring, Evaluation and Learning (MEL) processes and, more importantly, outputs. The project will include interviewing staff and our partners to create initial initial improvement and will be working until April 2023 to implement a new MEL framework and the associated benefits to our research and beyond.

### (iii) Awareness

Our awareness and communications work continues to have a significant, positive impact on the communities we work with, as well as raising the profile of our work through a number of events, activities, campaigns and through various print, broadcast and online media throughout the year locally, nationally and internationally.

We have spent time this year considering our standpoints on a variety of issues, such as climate change, and this has worked well, having had a number of radio interviews and speaking opportunities at conferences to share our reasoning, alongside our learning and knowledge.

COP26 also gave us the opportunity to release a series of blogs and social posts to help connect the climate crisis with water, and our work. We also created an [animated film](#) with a local B-corp, Skylark Media, to give a concise and digestible articulation of the complexities of our Integrated Water Resources Management and Systems Strengthening approach.

#### Advocacy in the UK

Our engagement with the Climate Change COP26 in Glasgow was alongside ARUP, where we presented our collaborative WASH Basins Toolkit project as a nature based solution to the climate crisis.

Our Head of Programmes & Funding, Jon, was interviewed and featured in Bristol 24/7 magazine and website as [one of Bristol's 17 SDG activists](#) in the run up to COP26 - he became a 'local hero' for his work through Frank Water on SDG 6 - water and sanitation.

In the run up to COP26, we worked with Toward 2030, which works to align community action and culture through the lens of sustainable development to celebrate how Bristolians are localising global conversations with on-street interventions. For SDG 6, local street artist MauMau considered Frank Water's relationship with water in a local/global conversation. As global citizens, we all have a responsibility to join the



dots between the way we use water in the UK, and the water scarcity that affects other areas of the world, and make long term changes.

Our India Programme Co-ordinator, Praveena Sridhar represented Frank Water by delivering the keynote address at the World Water Summit in August, and spoke at ICIMOD's Regional Workshop on Springshed Management in July. Our Head of Programmes & Funding, Jon, presented at SIWI on "Valuing water for the benefit of people and planet" in August, at UWE's Healthy Water Conference, and at the South West International Development Network (SWIDN)'s annual conference on "Innovations within SWIDN members." Additionally, we delivered talks as part of Arup's World Water Day series and at the GW4 conference.

Katie Alcott and Jon Shepherd were interviewed during the summer droughts by BBC Radio Bristol and Kent respectively.

### Behaviour change in the UK

Our Festival Refill initiative (run by our trading subsidiary and social enterprise Frank Water CIC) supports behaviour change towards more conscious consumption of water whilst protecting our UK environment (especially our waterways) from further plastic pollution.

After two quiet summers, we were delighted to deliver our refill service at 12 festivals and events in the summer of 2022. We served refills, shared the importance and passion of our work across the globe, and inspired new support with businesses and customers. Over 8,000 people used our refill service and our team of over 100 volunteers served over 40,000 litres of water, significantly reducing the use of single use plastics and associated carbon at these events.

### Awareness & Education Programme

Over the last year we worked with a Bristol-based sustainable education specialist to explore a Frank Water 'Awareness & Education Programme', this involved a full review of both curriculum and public based, water education offerings, and considered what gaps existed which Frank Water could meaningfully fill, taking into account our experience, knowledge and global perspective. Since the recent droughts, awareness of water scarcity and water quality here in the UK have hit the headlines, we've revisited this initial work and are taking a little more time to consider where our focus will be most effective and impactful.

March 2022 saw the publication of 'Water' by environmental author, Catherine Barr. It's a brilliant nonfiction picture-based book aimed at primary school children which looks at how freshwater affects life, the climate, and our long term survival. Frank Water provided advice and insight to the author, and endorsed the book's content. Katie Alcott has attended a number of school workshops with Catherine Barr, to talk about water and the book since publication.

### Thanks

In-kind support for our awareness raising work was provided by various companies and individuals. In particular, thanks go to Ryan Webb, Chris Guy, Sally Hunt and Emily Casson for their contribution to our website and online presence, Garrett Creative, Martin Kerslake and Christiane Engel for graphic design and video editing, Jon Free for IT support, and Hannah Bending and Josh Vince for data support.

---

## (iv) Fundraising

This year we have diversified our fundraising income further, with our first legacy and greater income from our appeals and philanthropists. We were delighted to pass our target for the Big Give Christmas Challenge, raising over £40,000 for our work, and in March we successfully ran our World Water Day Campaign, raising over £23,000. We also successfully applied for our third BBC Radio 4 Appeal, and this appeal takes place in November 2022.

With many events back in full swing this year, a number of nimble supporters took part in marathons and activities in aid of Frank Water, with one of our supporters even creating a Half Marathon Training plan exclusively for Frank Water runners. While many events and festivals were back underway, the opportunity to visit our work in India as part of a fundraising cycle trip wasn't quite back on track thanks to isolation periods and travel challenges, so our second Cycle for Safe Water was delayed further into the next financial year (but we promise to share news from the trip in next year's report!).

The community of our Raindrop Regular Givers has continued to grow and support Frank Water's future, particularly when we celebrated World Water Week in early September. We are so grateful for their commitment.

On International Women's Day, we hosted an online event to share thanks and stories of our work, including Praveena, our India Co-ordinator, joining live from India.

We also held our first face to face fundraising event in three years at Clifton Observatory, which was a brilliant opportunity to bring supporters together and share all the work we've achieved over the last year. At the event Rebecca Hawkins, with whom we're collaborating on a 'Weight of Water' sculpture collection, talked through her process of reflecting our work in sculptures. Our final showcase of these stunning sculptures will be in 2023, and we look forward to updating you more on that next year.

Businesses continue to support Frank Water in a variety of ways, through donations, gifts in kind, hosting our regular networking events and staff away day, and matching donations made through our appeals. We are incredibly grateful to all those who support Frank Water, particularly when times are tough. It's been wonderful to work with businesses to see how we can help one another and ultimately enable people and the planet to thrive. New businesses joined our Rainmaker Club this year, including Aquaplanet, Ayurveda Wellness, Babich through Berkmann Wines, The Picaroons, SBTRCT and Xylem.

In the summer months we held our annual Stand Up for Safe Water event, this year sponsored by Aquaplanet, with 24 teams and a range of impressive fancy dress. The teams all



received training sessions from SUP Bristol and a goody bag of prizes for taking part. It was a wonderful event for new and existing partners, compered brilliantly by Olympian Jenny Jones.

Trusts and Foundations continued to support Frank Water's work with grants for projects across India and Nepal. We are grateful to funders for continuing to support this important work, including Education and General Charitable Trust, The Souter Charitable Trust, the Rotary Club of Roundhay, Chalk Cliff Trust, Paradigm Norton Trust and The Tula Trust.

### Water Can Collective

We have continued our partnership with four other WASH charities (Pump Aid, Village Water, Just A Drop, and Dig Deep) this year. We held a Stand Up Paddleboarding fundraising event in London with partners, and this Collective continues to provide a useful network for knowledge sharing within the international WASH sector.

### Thanks

Frank Water would like to take this opportunity to thank all of our corporate supporters who make up our Rainmaker Club and have supported us this year in myriad different ways, both in kind and through their generous donations.

We would also like to take this opportunity to thank the many individuals who have supported us, including our Patrons, Ambassadors, event fundraisers and every one of our Raindrop Regular Givers who help to enable a more sustainable future for Frank Water. Frank Water also received many donations from the general public for which we are extremely grateful. As with all small organisations, every penny counts and we really appreciate every donation we receive.

---

## (v) Future plans

Our key focus over the next 12 months will be to continue improving access to sustainable WASH services for some of the most marginalised communities in India and Nepal, using nature based solutions and a systems approach, strengthening the communities and the ecosystems we work in.

We will continue to use, disseminate and further develop the WASH Basins Toolkit and App by expanding into more communities and territories with new and existing partners, including developing a model to ensure improved WASH for communities living in global supply chain ecosystems.

We will use the research we did this year to establish an Awareness & Education Programme, with the aim of engaging the public in global citizenship and encouraging positive action on the interconnectedness of global water and the climate crises.

We will further diversify our funding streams, including legacy fundraising and philanthropy. The Charity will look to gain multi-year grants that will provide stability and continuity that our core programme requires to deliver the ambition and impact we aspire to have. Responsibility for fundraising continues to be spread across the business, and in this vein the team will continue to communicate regularly with our close and

committed supporter base, maximising the opportunities provided to us as a small, nimble and dynamic charity.

With further adjustments to our team structure planned for early 2023, our Senior Leadership Team will work to ensure the innovative developments from our programme team and work are disseminated effectively to the team and our supporters. We will regularly share the valuable data and knowledge that demonstrate the need and impact of both our on the ground community work and our longer term strategic activities. The Senior Leadership Team will be supported by the Board, ensuring continued good governance.

---

## (d) Financial review

### General review of position at end of year

Total income for the period was £522,003 (2021: £343,343) and total expenditure was £397,432 (2021: £312,961), providing a surplus for the period of £124,571 (2021: £30,382). We have worked hard on our reserves policy and planned for developing income streams to ensure we continue in this positive vein.

### Allocation of funds

We think it is important to clearly outline our charitable spend: how we allocate the funds donated to us by our generous supporters. We never spend restricted grants on fundraising activities.

### Reserves policy

The Trustees regularly consider the reserves held by the charity, and regard a level of £43,654 in reserves as satisfactory. This amount has been calculated carefully and enables the charity to meet any anticipated and necessary costs should it become insolvent. If at any point reserves fall below the target, the Trustees have agreed to act immediately to ensure continuity of work.

At 30 September 2022, Frank Water held £207,772 in reserves, of which £33,856 are unrestricted general funds. The Trustees recognise that this is below the level of reserves regarded as satisfactory. However, this is due to the timing of some creditor payments. The Trustees are satisfied this was a temporary situation.

The income of Frank Water is applied solely towards the fulfilment of the charitable objects.

### Grant-making policy for overseas implementation work

Frank Water has a robust partner selection process, which is reviewed regularly and used to identify and evaluate suitable partners and projects. After an initial, careful selection process, we work in partnership with the local NGO, collaborating to develop new project plans, and directly contributing to ongoing programme management and delivery.

This approach has enabled us to successfully identify in-country NGO partners, with whom we can plan long term, mutually beneficial relationships that offer significant development of programmatic approach.

## (e) Structure, governance and management

### Legal status, date of incorporation and date of charity registration

The organisation is a company limited by guarantee, incorporated on 3 October 2005 and its objectives and powers are set out in its Memorandum and Articles of Association. The organisation was registered at the Charity Commission on 18 October 2007.

### Details of the governing document

The Memorandum prohibits any distribution of funds to trustees other than for proper reimbursement of costs incurred on the company's business.

### Method of recruiting and appointing new trustees

The trustees have appointed a Chair, and membership is open to other individuals. Wide recruitment advertising is undertaken and trustees may propose additional individuals who can bring specific skills and networks to the charity and, if a majority of the current Board are in agreement, official appointment paperwork is undertaken. Inductions and training are provided for new trustees as required.

Chris Guy stepped down from the Board in August, after supporting the Board with his experience in digital strategy and website management for the previous five years.

Anoo Jain has continued in the role of Chair and has significantly developed the Board along with the CEO, Katie. The Board held an informative Development Day in March.

### Organisational structure and decision making

The trustees meet four times a year with the Chief Executive, Head of Operations & Fundraising and Head of Programmes & Funding, to discuss the strategic direction of the charity, ensure its core aims and objectives are being met in the most efficient way, and to take account of any risks to the charity and make sure all legal obligations are satisfied. In addition to the quarterly meetings, the trustees communicate regularly on a variety of topics relating to the objectives and operation of Frank Water.

The day to day business of the charity is handled by the Chief Executive, staff and volunteers.

### Related parties

Frank Water Projects owns 100% of the share capital of the trading subsidiary Frank Water CIC. The ultimate controlling party is the Board of Trustees as a body. Katie Alcott is a senior employee of Frank Water Projects and Frank Water CIC. Frank Water Projects also shares overheads with Frank Water CIC, which it pays for at market rates.

There are no other subsidiaries or charities controlled by the same trustees. All trustees have completed a register of interests form so that potential related parties can be identified.



## Risk management

The Board identify and review the risks to which the charity is exposed, and ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

The Board and the Management Team have developed a robust approach to managing risk, undertaking a quarterly assessment of the risks facing the organisation. This assessment process updates the risk register, which assigns management of these risks to specific individuals and recommends actions to be taken, where necessary, in order to manage their likelihood or impact. The Senior Leadership Team also highlights specific risks as they arise and report these to the Board as appropriate.

Attention is currently focused on the following risks, and the Board's plans and strategies for managing those risks, arising from:

- Delivering sufficient funds considering the effects of the cost of living crisis: Focus is being placed on demonstrating track record, impact and leveraging effect of our funds through good, clear and regular communications to all funders. Regular reviews of fundraising are undertaken and actions implemented to reallocate resources where appropriate. Meanwhile, regular updates to the financial forecast are reviewed, to ensure that costs are kept in line with funds raised.
- Retention of key personnel in the UK and India: Development of accurate job role profiles, robust recruitment process, standardised notice period, performance management systems and pay structure benchmarking to attract and retain key staff. Investment in staff capacity, flexible working policies and non-remuneration based benefits and incentives. Recruitment, engagement, development and appropriate retention of the Board.
- Ability of Frank Water CIC to repay the social investment loan: Focus on developing CIC staff and board to ensure business plan can be followed and revenue generated. Ensure continued close communication and interaction between charity and CIC.

## Volunteer and staff team

Frank Water is extremely fortunate to have developed a dedicated group of volunteers, without whom the charity could not function as efficiently as it does and would have far less reach and impact.

The time donated to us by our volunteers helped us in a number of ways:

- Research and development
- Campaign coordination
- Grant funding applications
- Helping to ensure events ran smoothly
- General awareness raising activities and promotion of Frank Water
- Consultancy in support of programme development
- Provision of IT equipment
- Graphic design and social media support

The value of the time and items given to Frank Water at no cost this year totalled £6,309, and are based on market rates. These items include raffle prizes, technical equipment and subsistence.

The core UK team has continued to work with determination, skill and incredible passion, despite the various challenges, and deserve recognition for the varying and many successes over the year.

Frank Water also employs two highly skilled Indian nationals, Praveena Sridhar and Sachin Tiwari, on a part time basis, who support in the coordination and development of our overseas work and deserve equal recognition for their dedication, insight and hard work. Their contribution continues to significantly increase the strength and impact of our overseas programmes.

### Statement of trustees' responsibilities

The trustees (who are also directors of Frank Water Projects for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of 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 judgments 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

On behalf of the Board of Trustees,

Dr Anoo Jain

Date                      13th March 2023  
.....



## **Independent Examiner's Report to the Trustees of Frank Water Projects**

---

I report on the accounts of the company for the year ended 30 September 2022, which are set out on pages 17 to 32.

### **Responsibilities and basis of report**

As the charity's trustees (and also the 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 386 of the Companies Act 2006; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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; or
4. that there is further information needed for a proper understanding of the accounts.

### **Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Andrew Jordan FCA  
ICAEW  
Haines Watts  
Chartered Accountants  
6-8 Bath Street  
Bristol  
BS1 6HL

Date: 17th April 2023 .....

## FRANK WATER PROJECTS

### Statement of Financial Activities (Incorporating an Income and Expenditure Account) FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Donations and legacies	2	318,520	201,650	520,170	342,152
Other trading activities	3	1,786	-	1,786	1,150
Investments	4	47	-	47	41
<b>Total incoming resources</b>		<b>320,353</b>	<b>201,650</b>	<b>522,003</b>	<b>343,343</b>
<b>RESOURCES EXPENDED</b>					
<b>Raising funds</b>					
Costs of generating voluntary income	5	88,094	-	88,094	65,199
<b>Charitable activities</b>					
Programmes	6	116,988	132,033	249,021	221,092
Awareness		60,317	-	60,317	26,670
<b>Total resources expended</b>		<b>265,399</b>	<b>132,033</b>	<b>397,432</b>	<b>312,961</b>
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>					
		<b>54,954</b>	<b>69,617</b>	<b>124,571</b>	<b>30,382</b>
<b>Gross transfers between funds</b>	17	<b>(104,299)</b>	<b>104,299</b>	<b>-</b>	<b>-</b>
<b>Net incoming/(outgoing) resources</b>		<b>(49,345)</b>	<b>173,916</b>	<b>124,571</b>	<b>30,382</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>83,201</b>	<b>-</b>	<b>83,201</b>	<b>52,819</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>33,856</b>	<b>173,916</b>	<b>207,772</b>	<b>83,201</b>

The notes form part of these financial statements

**FRANK WATER PROJECTS (REGISTERED NUMBER: 05580994)**

**Balance Sheet  
AT 30 SEPTEMBER 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	1,113	-	1,113	902
Investments	14	<u>10</u>	<u>-</u>	<u>10</u>	<u>10</u>
		1,123	-	1,123	912
<b>CURRENT ASSETS</b>					
Debtors	15	23,068	-	23,068	17,998
Cash at bank and in hand		<u>30,227</u>	<u>173,916</u>	<u>204,143</u>	<u>91,326</u>
		53,295	173,916	227,211	109,324
<b>CREDITORS</b>					
Amounts falling due within one year	16	<u>(20,562)</u>	<u>-</u>	<u>(20,562)</u>	<u>(27,035)</u>
<b>NET CURRENT ASSETS</b>		<u>32,733</u>	<u>173,916</u>	<u>206,649</u>	<u>82,289</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>33,856</u>	<u>173,916</u>	<u>207,772</u>	<u>83,201</u>
<b>NET ASSETS</b>		<u>33,856</u>	<u>173,916</u>	<u>207,772</u>	<u>83,201</u>
<b>FUNDS</b>					
Unrestricted funds	17			33,856	83,201
Restricted funds				<u>173,916</u>	<u>-</u>
<b>TOTAL FUNDS</b>				<u>207,772</u>	<u>83,201</u>

The notes form part of these financial statements

## FRANK WATER PROJECTS

### Balance Sheet - continued AT 30 SEPTEMBER 2022

---

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on .....13th March 2023..... and were signed on its behalf by:

.....  
Dr Anoo Jain

The notes form part of these financial statements

---

**FRANK WATER PROJECTS****Cash Flow Statement  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

---

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>113,320</u>	<u>34,046</u>
Net cash provided by operating activities		<u>113,320</u>	<u>34,046</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(550)	(1,104)
Interest received		<u>47</u>	<u>41</u>
Net cash used in investing activities		<u>(503)</u>	<u>(1,063)</u>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		112,817	32,983
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>91,326</u>	<u>58,343</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>204,143</u>	<u>91,326</u>

The notes form part of these financial statements



## FRANK WATER PROJECTS

### Notes to the Cash Flow Statement FOR THE YEAR ENDED 30 SEPTEMBER 2022

---

#### 1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>124,571</b>	<b>30,382</b>
<b>Adjustments for:</b>		
Interest received	(47)	(41)
Depreciation	339	293
(Increase)/decrease in debtors	(5,070)	5,988
Decrease in creditors	<u>(6,473)</u>	<u>(2,576)</u>
<b>Net cash provided by operations</b>	<b><u>113,320</u></b>	<b><u>34,046</u></b>

#### 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.21 £	Cash flow £	At 30.9.22 £
<b>Net cash</b>			
Cash at bank and in hand	<u>91,326</u>	<u>112,817</u>	<u>204,143</u>
	<u>91,326</u>	<u>112,817</u>	<u>204,143</u>
<b>Total</b>	<b><u>91,326</u></b>	<b><u>112,817</u></b>	<b><u>204,143</u></b>

The notes form part of these financial statements

---

## FRANK WATER PROJECTS

### Notes to the Financial Statements FOR THE YEAR ENDED 30 SEPTEMBER 2022

---

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

a) The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006, the Charities Act 2011, 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 the Republic of Ireland (FRS 102) and the Charities SORP (FRS 102).

These financial statements are those of the parent company only and not that of the group, as the charitable parent company has taken advantage of the available exemptions not to prepare consolidated accounts.

The charity is a public benefit entity as defined under FRS 102.

The financial statements are prepared on the assumption that the charitable company is a going concern.

b) Income from donations/grants is included in income when these are receivable, except as follows:

i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.

ii) When donors impose conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-condition have been met.

c) Expenses are recognised in the period in which they are incurred and include attributable VAT which cannot be recovered. Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such as grants being recognised as expenditure when the conditions attached are fulfilled.

d) Expenditure that is directly attributable to specific activities has been included in those cost of those activities. Support costs have been allocated 100% towards the charitable activities of the charity and split between activities on the basis of management knowledge and estimates of usage.

e) Depreciation is calculated to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures, fittings & equipment: 4 years straight line.

f) Rentals applicable to operating lease agreements where substantially all the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

g) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

h) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

i) The charitable company operates a defined contribution pension scheme. Contributions payable to the pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

j) The charity is exempt from corporation tax on its charitable activities to the extent that income and gains are applied to its charitable objectives.

k) The charity only has financial assets and 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.

## FRANK WATER PROJECTS

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2022

---

#### 2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations (including Gift Aid)	275,419	246,501
Grants	<u>244,751</u>	<u>95,651</u>
	<u>520,170</u>	<u>342,152</u>

Grants in the previous year included CJRS Government grants of £9,629.

#### 3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising activities	<u>1,786</u>	<u>1,150</u>

#### 4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>47</u>	<u>41</u>

#### 5. RAISING FUNDS

	2022	2021
	£	£
Staff costs	67,302	52,975
Telephone, stationery & printing	387	268
Equipment and maintenance	1,120	662
Travel & subsistence	3,264	77
Conferences & subscriptions	959	2,756
Fundraising events costs	12,933	5,756
Bank charges	<u>2,129</u>	<u>2,705</u>
	<u>88,094</u>	<u>65,199</u>

## FRANK WATER PROJECTS

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2022

#### 6. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 7)	Grant funding of activities (See note 8)	Support costs (See note 9)	Totals
	£	£	£	£
Programmes	95,858	80,863	72,300	249,021
Awareness	<u>48,388</u>	<u>-</u>	<u>11,929</u>	<u>60,317</u>
	<u>144,246</u>	<u>80,863</u>	<u>84,229</u>	<u>309,338</u>

#### Prior period to 30 September 2021

	Direct costs (See note 7)	Grant funding of activities (See note 8)	Support costs (See note 9)	Totals
	£	£	£	£
Programmes	65,642	79,013	76,437	221,092
Awareness	<u>24,599</u>	<u>-</u>	<u>2,071</u>	<u>26,670</u>
	<u>90,241</u>	<u>79,013</u>	<u>78,508</u>	<u>247,762</u>

#### 7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	114,554	83,922
Phone, stationery & printing	14,970	4,116
Travel & subsistence	911	-
Conferences & subscriptions	1,811	483
Research & development	-	1,720
Legal and professional fees	<u>12,000</u>	<u>-</u>
	<u>144,246</u>	<u>90,241</u>

## FRANK WATER PROJECTS

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2022

---

#### 8. GRANTS PAYABLE

	2022	2021
	£	£
Programmes	<u>80,863</u>	<u>79,013</u>

The total grants paid to institutions during the year was as follows:

	2022	2021
	£	£
Bala Vikasa Social Services Society	13,813	-
People's Science Institute	32,500	19,741
Samerth Charitable Trust	10,800	35,092
Friends Service Council, Nepal	-	6,360
Lumanti	<u>23,750</u>	<u>17,820</u>
	<u>80,863</u>	<u>79,013</u>

These refer to payments made to carefully selected in-country NGO partners, to cover the costs of work carried out on Frank Water's behalf.

## FRANK WATER PROJECTS

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2022

---

#### 9. SUPPORT COSTS

Programmes	£
Awareness	<b>72,300</b>
	<b>11,929</b>
	<b><u>84,229</u></b>

	2022	2021
	£	£
Staff costs	55,459	58,831
Telephone, stationery & printing	8,146	7,406
Equipment and maintenance	2,076	343
Rent, rates, heat & light	9,059	5,026
Premises costs	345	1,484
Travel & subsistence	583	211
Conferences & subscriptions	443	267
Bank charges	688	159
Depreciation	340	293
Legal and professional fees	2,285	1,609
Accountancy	3,460	2,791
Governance costs	1,345	88
	<b><u>84,229</u></b>	<b><u>78,508</u></b>

#### 10. NET INCOMING/(OUTGOING) RESOURCES

The operating loss is stated after charging:

	Year ended 30.09.22	Year ended 30.09.21
	£	£
Depreciation - owned assets	340	293
Independent Examiner's fees	<b><u>2,390</u></b>	<b><u>2,130</u></b>
	<b><u>2,730</u></b>	<b><u>2,423</u></b>

---

## FRANK WATER PROJECTS

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2022

---

#### 11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the period ended 30 September 2021.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the period ended 30 September 2021.

#### 12. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	221,205	180,769
Social security costs	12,116	10,543
Employer's pension contributions	<u>3,994</u>	<u>4,416</u>
	<u>237,315</u>	<u>195,728</u>

The average monthly number of employees during the year was as follows:

2022	2021
<u>8</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

The Trustees consider the key management personnel to be themselves, the Chief Executive Officer, Head of Operations and Fundraising and the Head of Programmes and Fundraising. Total remuneration and benefits paid to key management personnel during the year amounted to £102,556 (2021: £98,136).



## FRANK WATER PROJECTS

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2022

---

#### 13. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £
<b>COST</b>	
At 1 October 2021	6,863
Additions	<u>550</u>
At 30 September 2022	<u>7,413</u>
<b>DEPRECIATION</b>	
At 1 October 2021	5,961
Charge for year	<u>339</u>
At 30 September 2022	<u>6,300</u>
<b>NET BOOK VALUE</b>	
At 30 September 2022	<u>1,113</u>
At 30 September 2021	<u>902</u>

#### 14. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 October 2021 and 30 September 2022	<u>10</u>
<b>NET BOOK VALUE</b>	
At 30 September 2022	<u>10</u>
At 30 September 2021	<u>10</u>

The investments represent a 100% holding of Frank Water CIC (incorporated in England & Wales)

#### 15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	18,367	14,984
Amounts owed by group undertakings	2,724	-
Other debtors	<u>1,977</u>	<u>3,014</u>
	<u>23,068</u>	<u>17,998</u>

---

## FRANK WATER PROJECTS

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2022

#### 16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	11,898	10,337
Amounts owed to group undertakings	-	4,576
Accruals and deferred income	2,390	6,800
Other creditors	<u>6,274</u>	<u>5,322</u>
	<u>20,562</u>	<u>27,035</u>

#### 17. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	Transfers between funds £	At 30.9.22 £
<b>Unrestricted funds</b>				
General fund	83,201	54,954	(104,299)	33,856
<b>Restricted funds</b>				
ARUP	-	(998)	998	-
Other projects in India	-	(40,762)	40,762	-
Projects in Nepal	-	(26,287)	26,287	-
Samerth	-	(17,936)	17,936	-
Bala Vikasa	-	(18,316)	18,316	-
Beyond the Boundary	-	<u>173,916</u>	-	<u>173,916</u>
	-	69,617	104,299	173,916
<b>TOTAL FUNDS</b>	<u>83,201</u>	<u>124,571</u>	<u>-</u>	<u>207,772</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	320,353	(265,399)	54,954
<b>Restricted funds</b>			
ARUP	900	(1,898)	(998)
Other projects in India	9,000	(46,762)	(40,762)
Projects in Nepal	6,000	(32,287)	(26,287)
Samerth	500	(18,436)	(17,936)
Bala Vikasa	-	(18,316)	(18,316)
Beyond the Boundary	<u>188,250</u>	<u>(14,334)</u>	<u>173,916</u>
	201,650	(132,033)	69,617
<b>TOTAL FUNDS</b>	<u>522,003</u>	<u>(397,432)</u>	<u>124,571</u>

## FRANK WATER PROJECTS

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2022

#### 17. MOVEMENT IN FUNDS - continued

##### Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
<b>Unrestricted funds</b>				
General fund	52,819	40,838	(10,456)	83,201
<b>Restricted funds</b>				
ARUP	-	7,694	(7,694)	-
Other projects in India	-	(15,723)	15,723	-
Projects in Nepal	-	(1,377)	1,377	-
Samerth	-	(905)	905	-
Bala Vikasa	-	(145)	145	-
	-	(10,456)	10,456	-
<b>TOTAL FUNDS</b>	<u>52,819</u>	<u>30,382</u>	<u>-</u>	<u>83,201</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	253,530	(212,692)	40,838
<b>Restricted funds</b>			
ARUP	11,720	(4,026)	7,694
Other projects in India	10,500	(26,223)	(15,723)
Projects in Nepal	-	(1,377)	(1,377)
Samerth	67,593	(68,498)	(905)
Bala Vikasa	-	(145)	(145)
	89,813	(100,269)	(10,456)
<b>TOTAL FUNDS</b>	<u>343,343</u>	<u>(312,961)</u>	<u>30,382</u>

## FRANK WATER PROJECTS

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2022

---

#### 17. MOVEMENT IN FUNDS - continued

##### Description of funds

##### ARUP

The 'India WaSH Basins' project is a two-year programme supporting the development of a Toolkit - an agreed Integrated Water Resources Management (IWRM) mandate - for the regions of Andhra Pradesh, Chhattisgarh and Madhya Pradesh. It will aim to help them understand the issues and develop their own answers to securing safe, clean drinking water and sanitation. It will aim to help them understand the issues and develop their own answers to securing safe, clean drinking water and sanitation. This included a literature review to identify an extensive list of IWRM methodologies, guidance and practices relevant to the context of this project. Stakeholder mapping and initial engagement and review of current NGO practices; including information collection.

##### Other projects in India

This fund is made up of donations to support projects delivered by our delivery partners Samerth Charitable Trust, People's Science Institute, Bala Vikasa and Visakha Jilla Nava Nirmana Samithi in Chhattisgarh, Madhya Pradesh, Telangana and the Eastern Ghats in India.

##### Projects in Nepal

This fund is made up of donations to support projects delivered by our delivery partners the Friends Service Council and Lumanti in Nepal.

##### Samerth

This fund is made up of donations to a project supporting 8,904 people across 36 communities in the Kawardha district of Chhattisgarh.

##### Bala Vikasa

This fund consists of donations to a project providing clean sustainable water supplies to disadvantaged communities in the Indian state of Telangana.

##### Beyond the Boundary

This fund is in relation to a new grant to work at both site and basin levels, creating digital mapping, water and sanitation assessment reports and reports detailing recommendations for improvement relative to catchment governance and WASH conditions.

#### 18. RELATED PARTY DISCLOSURES

Frank Water Limited is the trading subsidiary of Frank Water Projects.

During the year, Frank Water Limited paid £8,348 (2021: £10,172) to Frank Water Projects in respect of rent and overheads, and £2,724 was owed to the charity at the year end (2021: £4,576 owed from charity).

There were donations totalling £1,991 from the Trustees in the year ended 30 September 2022 (2021: £2,255).

#### 19. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

**FRANK WATER PROJECTS**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**20. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOMING RESOURCES</b>				
<b>Incoming resources from generated funds</b>				
Donations and legacies	252,339	89,813	342,152	422,397
Other trading activities	1,150	-	1,150	2,444
Investments	41	-	41	40
<b>Total incoming resources</b>	<b>253,530</b>	<b>89,813</b>	<b>343,343</b>	<b>424,881</b>
<b>RESOURCES EXPENDED</b>				
<b>Raising funds</b>				
Costs of generating voluntary income	65,199	-	65,199	146,080
<b>Charitable activities</b>				
Programmes	120,823	100,269	221,092	321,728
Awareness	26,670	-	26,670	45,720
<b>Total resources expended</b>	<b>212,692</b>	<b>100,269</b>	<b>312,961</b>	<b>513,528</b>
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>	<b>40,838</b>	<b>(10,456)</b>	<b>30,382</b>	<b>(88,647)</b>
<b>Gross transfers between funds</b>	<b>(10,456)</b>	<b>10,456</b>	<b>-</b>	<b>-</b>
<b>Net incoming/(outgoing) resources</b>	<b>30,382</b>	<b>-</b>	<b>30,382</b>	<b>(88,647)</b>
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>	<b>52,819</b>	<b>-</b>	<b>52,819</b>	<b>141,466</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>83,201</b>	<b>-</b>	<b>83,201</b>	<b>52,819</b>

## FRANK WATER PROJECTS

### Detailed Statement of Financial Activities FOR THE YEAR ENDED 30 SEPTEMBER 2022

---

	2022 £	2021 £
<b>INCOMING RESOURCES</b>		
<b>Donations and legacies</b>		
Donations	275,419	246,501
Grants	<u>244,751</u>	<u>95,651</u>
	<b>520,170</b>	342,152
<b>Other trading activities</b>		
Fundraising activities	1,786	1,150
<b>Investments</b>		
Deposit account interest	<u>47</u>	<u>41</u>
<b>Total incoming resources</b>	<b>522,003</b>	343,343
<b>RESOURCES EXPENDED</b>		
<b>Costs of generating voluntary income</b>		
Wages	62,393	49,079
Social security	3,690	2,578
Pensions	1,219	1,318
Telephone, stationery & printing	387	268
Equipment and maintenance	1,120	662
Travel & subsistence	3,264	77
Conferences & subscriptions	959	2,756
Fundraising events costs	12,933	5,756
Bank charges	<u>2,129</u>	<u>2,725</u>
	<b>88,094</b>	65,199
<b>Charitable activities</b>		
Wages	107,138	78,419
Social security	5,765	4,143
Pensions	1,651	1,360
Research & development	-	1,720
Phone, stationery & printing	14,970	4,116
Travel & subsistence	911	-
Conferences & subscriptions	1,811	483
Professional fees	12,000	-
Grants to institutions	<u>80,863</u>	79,013
	<b><u>225,109</u></b>	<b><u>169,254</u></b>

This page does not form part of the statutory financial statements

## FRANK WATER PROJECTS

### Detailed Statement of Financial Activities FOR THE YEAR ENDED 30 SEPTEMBER 2022

---

	2022	2021
	£	£
<b>Support costs</b>		
Wages	51,674	53,271
Social security	2,661	3,822
Pensions	1,124	1,738
Phone, stationery & printing	8,146	7,406
Equipment and maintenance	2,076	343
Rent, rates, heat & light	9,059	5,026
Premises costs	345	1,484
Travel & subsistence	583	211
Conferences & subscriptions	443	267
Bank charges	688	159
Depreciation	340	293
Legal and professional fees	2,285	1,609
Accountancy	3,460	2,791
Governance costs	1,345	88
	<u>84,229</u>	<u>78,508</u>
<b>Total resources expended</b>	<b>397,432</b>	312,961
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	<b><u>124,571</u></b>	<b><u>30,382</u></b>

This page does not form part of the statutory financial statements