



# ANNUAL REPORT

AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020



# CYAN INTERNATIONAL

*Annual report & financial statements*

Year ended 31 December 2020

**Cyan International**

Company number: 6843768

Registered charity number: 1129603 (England and Wales)

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## **1 Reference and administrative details**

### **Directors and trustees**

The directors of the charitable company are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

Brian Mitchell (Chair)  
Alex Vickers  
Brian Woolnough (resigned 11 December 2020)  
Andrew Johnson (Appointed 1 January 2020)  
David Cooper (Appointed 1 October 2020)  
Annet Ttendo Miller (Appointed 2 December 2020)

### **Senior management**

Chief Executive – Kang-San Tan  
Company Secretary – Caroline Trimble (Appointed 18 June 2020)  
Company Secretary – Valerie Stevens (Resigned 18 June 2020)  
Programmes Consultant – Arthur Brown  
Programmes Consultant – Steve Sanderson  
Head of Operations – Aminta Coates  
Head of Finance – Caroline Trimble

### **Independent Examiner**

BDO LLP, 55 Baker Street, London, W1U 7EU

### **Bankers**

Barclays Bank PLC, 125 Broadway, Didcot OX11 8AW

### **Solicitors**

Anthony Collins LLP, 134 Edmund Street, Birmingham B3 2ES

### **Secretary and registered office**

Caroline Trimble, Cyan International, 129 Broadway, Didcot, Oxfordshire OX11 8XD  
Email: [mail@cyanint.org](mailto:mail@cyanint.org)  
Website: [www.cyaninternational.org](http://www.cyaninternational.org)

### **Company number**

6843768

### **Registered charity number**

1129603 (England and Wales)

## 2 Trustees' report

### 2.1 Organisational objectives

#### 2.1.1 Vision, mission and values

Many around the world live in abject poverty, with meagre health facilities, poor access to education, little opportunity to improve their lives, and hemmed in by unjust systems and an imbalance of power. Cyan International wants to ensure that the next generation will be different. We are part of a global network of partners that strives to deliver long-term solutions to poverty.

Our **vision** is to see the lives of poor and disadvantaged communities transformed from poverty to opportunity, from inequality to justice, and from despair to hope.

The **mission** of Cyan International is to secure sustainable improvements in the lives of poor and disadvantaged people, particularly those affected by conflict and insecurity. We build on local skills and knowledge with the aims of:

- Improving poor people's access to essential services
- Securing basic human rights and justice
- Improving economic opportunities

The following **values** guide our work:

- Equal partnership – we draw upon the skills, knowledge and experience of poor and disadvantaged communities to learn from each other and work together as true partners.
- Compassion with integrity – we respond with care and concern, whilst encouraging honesty, transparency and accountability in all we do.
- Mutual respect for people – we treat all members of the communities with which we work with equality and dignity.
- Dignity – we believe in the inherent dignity of each human life, and the need to enhance dignity where it has been threatened.
- Empowerment – we believe in the potential of poor and disadvantaged communities to address their own problems with appropriate solutions.

#### 2.1.2 Objectives and activities

Our charitable **objects** are:

- The prevention or relief of poverty, *leading to transformed and empowered communities*
- The advancement of health and saving lives, *a result of accessible and improved healthcare*
- The advancement of education, *generating educational and learning opportunities*
- The relief of suffering and distress, *bringing about the restoration of hope and dignity*

## 2.2 Achievements and performance

During 2020, Cyan International continued its work aligned with its charitable objectives and organisational performance framework goals. The year has however been dominated by the prevalence of COVID-19, creating a global public health crisis due to the virus's rapid contagiousness and consequent loss of human life. The pandemic has challenged even the world's strongest economies, has threatened living conditions at every level of society, has reduced employment and educational opportunities and has precipitated psychological, emotional, and mental health problems in populations across the world as well as threatening to undo development gains, in some cases by decades.

Unsurprisingly, those countries designated as having developing world status are at the most vulnerable in terms of the way of life of the general population and in prospects for recovery. COVID-19 is proving hard to control given its constant mutations and roll out of the vaccines is anything but equitable with rich nations mopping up the greatest portion of available doses by far. A coordinated worldwide plan to tackle the virus is still lacking and as always it will be poorer nations which suffer the most.

Against this backdrop, Cyan International's programmes and projects, like those of other organisations working alongside the world's poor, have been negatively impacted at every level. Cyan International undertook specific actions to mitigate the impact of the pandemic and ensure wherever possible the continued running of programmes and projects most relevant to the served population's needs. For the most part however, normal project activities were suspended for long periods of time until safety for both staff and beneficiaries could be guaranteed following in-country health protocols and measures. In other cases, project activities have had to be adapted or reduced.

These were the main actions taken by Cyan partners in the countries of work:

1. Coordinated approach to in-country projects' suspension due to COVID-19, with the focus on protecting both staff and beneficiaries in the geographical regions of work, following governmental public guidelines, protocols, and measures.
2. In-country and overseas fundraising efforts to support local responses focus on COVID-19 pandemic to stop the virus spread and avoid deaths while securing opportunities for beneficiaries to provide for family subsistence and basic living conditions.
3. Implementation of COVID-19 emergency response plans with the purpose of minimising transmission and deaths following in-country protocols and measures. This was carried out in close partnership and coordination with the in-country local authorities, civil society organisations and the range of partner organisations working in the same or different areas of influence.
4. Based on health risk assessments, the evacuation of seconded volunteers to the UK. This measure started to take place in the middle of March 2020 due to inadequate health care services in-country for expatriates and their families, the closure of trading routes necessary for the supply of food, medicine, and fuel, among other services. Some seconded staff remained in the countries of work based on low COVID risk at the time. Those who were evacuated continued running virtual offices from the UK and moved back to the region of work when the pandemic permitted.
5. The continuation, financing and implementation of complementary small projects focused on water, sanitation, health, training, food production, mental health and safeguarding issues which were run alongside COVID-19 emergency response projects.
6. The opportunity taken by Cyan International Board of Directors and Cyan leadership to go through the organisational vision, mission objectives and work focus review using its 5-year strategic planning review period. This process is ongoing at this stage.

Below are some of the specific and limited gains achieved during this challenging year in some of the in-country offices.

1. ***Catalysing work in fragile states and other complex environments through the training and secondment of personnel to Cyan in-country partners.*** A total of 33 staff reflecting Cyan International's partners'

organisational needs continued seconded to Cyan partner in the following countries: 11 in Afghanistan (with International Assistance Mission, IAM); 6 in Uganda (with Justice, Livelihoods-Development and Health, JLH); 7 in the Democratic People's Republic of Korea (with Pyongyang University of Science and Technology, PUST); 4 in Tunisia (with the Association of Cooperation and Transformation, ACT); and 2 in Kosovo (with Osadus). From this group, 3 new staff were recruited to start with IAM in Afghanistan in April 2020, including the new Finance Director, a position which until now has been filled by an acting staff member.

2. **Working with Cyan partners for delivering long-term solutions to poverty** (Objective 2); **Addressing distress, injustice, and vulnerability by ensuring effective and appropriate community interventions** (Objective 3); and **Developing strong organisational processes** (Objective 4), can be better understood through examples of the implemented processes at the individual, group and community level undertaken by Cyan partners.

### **2.2.1 Transformed and empowered communities**

The transformation and empowering of communities are Cyan International's main end goals. For this process to materialise, it requires the direct involvement and participation of both public and private sector as well as an amalgam of sustained partnerships at every level of work. Partnerships must be able to demonstrate good governance, accountable and transparent processes, the implementation of policies and laws focused on human development and a focus on developmental in-country plans. This coupled with sustained local governmental involvement as well as that of beneficiaries – in the form of individuals, groups and communities – which usually are at the heart of those developmental plans.

However, because Cyan partners operate in some of the most marginalised and socially excluded places which are categorised as 'fragile and complex environments', the fulfilment of such processes can be challenging. There is generally unengaged governance at the local level, mirroring that of the country, poor levels of security, low-income economies, a low human development growth, social development, and educational levels, especially among the female population, both women and girls, as well as youth. These groups are some of Cyan partners' target groups. Despite these circumstances, Cyan partners continue harvesting small scale gains at the local level, which are perceived as important and significant for the populations involved, gains which are constantly hindered by the very limited resources available to them when compared to the served populations' existing needs and by the yearly natural and man-made disasters. COVID-19 being one of them, especially in this reporting financial year.

#### **In Uganda with partner Justice, Livelihood and Health (JLH)**

Despite the COVID-19 crisis in Uganda, JLH teams continued with the support and the implementation of agricultural activities boosting in this way seed distribution in Gulu region. As a result of the pandemic, 50% of the agriculture produce was destined towards vulnerable beneficiary families struggling to meet their basic needs and the remaining 50% was kept in the producer families. In the region of Kasese, vulnerable families were supported with food parcels because of flooding, illness due to COVID and the inability to produce food. Such activities were coupled with training regarding COVID-19 virus transmission and following up of practical measures such as handwashing in the promoted stations and the use of face masks.

Fundraising opportunities to equip the main local facility in Gulu with oxygen machines and ventilators for most vulnerable COVID patients were also part of these efforts as well as the promotion and implementation of environmental projects through tree planting, solar panel installations and improved charcoal briquette scheme, manufactured from vegetable waste, especially in Kasese.

### 2.2.2 Accessible and improved healthcare

The advancement and promotion of health education and healthcare service accessibility continued being a priority among the served populations and Cyan International partners. This is focussed on primary healthcare among the most vulnerable groups (women, especially pregnant women, girls, and children), health service first level accessibility and the implementation of complementary projects to improve the family quality of life, the promotion and accessibility to clean water, and human waste management through the construction of latrines as well as food production. However, most project activities were suspended for long periods of time in 2020 due to COVID and a change of strategy to specifically focus on the pandemic itself was adopted. This was designed to minimise the virus contagiousness and preserve human life.

#### In Afghanistan

Cyan International and partner International Assistance Mission (IAM) submitted a COVID-19 response proposal to the Foreign Commonwealth and Development Office (FCDO) - former DfID - and UK Aid Direct in May 2020, to compete for £45,000 to respond to the crisis in Afghanistan for a six-month project implementation. Funding was successfully awarded to promote the importance of basic hygiene in reducing COVID-19 transmission through the accessibility of key health messages to families with psychosocial disability and the installation of billboards in public places. Also, the administration of 200 hygiene toolkits to vulnerable community members and PPE kits for 88 health staff working with COVID-19 patients, including eight frontline mental health support staff and 80 community health staff. Existing mobile phone counselling services were planned to be extended to 750 vulnerable community members in the providences of Lal and Herat. Psychosocial first aid and wellbeing training was delivered to 200 health staff in the targeted communities. All activities were carried out in close partnership with the Afghan Ministry of Health. 42,078 individuals so far have been served with this COVID-19 Rapid Response & Mental Health project from the 71,704 people of the project's overall goal.

#### Also, in Afghanistan,

During the third and final year of the Maternal Health project implementation financed by the FCDO/UK Aid Direct, an extension of six months was granted due to COVID-19 crisis. Nevertheless, the project's targets and goals were minimally affected and remain on track. This has been helped by the overachievement of the project's targets and goals in previous quarters. In this regard, the project activities were successfully resumed in the last quarter of 2020 and a total of 790 individuals (both women and men) were trained on women/girls' issues and new-born life-saving skills around some of the 18 health programmatic topics. A total of 2,973 fully trained individuals in health issues is the project's three-year final goal.

Based on FCDO's feedbacks, the project implementation goals and targets are strong in most areas and an **A+** ranking has been awarded for the project performance. This has been attributed to the project's technical appropriateness at the field level, cultural sensitivities in reaching the target populations, adaptation of the project over time and the overachievement of most targets and goals. Both Cyan International and partner IAM in Afghanistan staff were congratulated for this achievement during the second year of the project implementation during this financial year.

Staff were greatly encouraged by such results based on the good working relationship with the donor, comprehensive standards of good practice, and most of all, the benefits that this project brings to the served populations, based on evidence.

### **2.2.3 Educational and learning opportunities.**

#### **In Uganda with partner Justice, Livelihood and Health (JLH)**

The joint reading project led by Read for Life has continued using radio to teach daily literacy and numeracy lessons to school children through lockdowns due to COVID-19. These educational activities have been complemented with reading stories to aid language skills and comprehension. Also, these lessons have also been translated into Swahili to help children whose mother tongue is Swahili. Both teachers and parents have expressed their thanks to project leaders for their contribution towards formal education of their families and communities even in the midst of the pandemic.

### **2.2.4 Organisational capacity**

The instilling of organisational capacity in Cyan partners is viewed by Cyan International leadership as a key aspect not just associated to the appropriateness, sustainability and transparency of processes undertaken at the in-country level but also as a key aspect that contributes to local human development growth and organisational development. In this sense, the secondment of volunteers to Cyan partners has contributed to this organisational capacity based on organisational needs, the provision of small grants to implement specific projects or initiatives, the strengthening or instilling of new skills and the promotion of best practice. The example below shows how the strengthening of organisational capacity in one of Cyan International partners took place.

#### **In Uganda through the branch Justice, Livelihood and Health (JLH)**

During 2020 our branch Justice, Livelihood and Health (JLH) followed the registration process to become a Ugandan NGO and Cyan International leadership both at the field and central office levels have been advising and accompanying JLH staff in the registration process which has included: office land tenure issues, board of trustee roles, safeguarding policies and other legal aspects regarding the establishment of an NGO as well as those aspects of an organisational and administrative nature.

#### **Cyan International UK Central Office**

Since the middle of 2020 Cyan Board of Directors and Cyan International leadership have undertaken discussions and meetings to address Cyan's strategic planning and future. These have been focused on Cyan's vision, mission and objectives, current work, methodology used to work with overseas partners, Charity Commission guidelines and organisational capacity, among others.

Face-to-face meetings, telephone conversations and contributions to draft documents focusing on exploring Cyan International's possible and future expanded roles and its close relationship with partner organisations have been central to this discussion as well as the organisation's financial independence. Also, both Cyan staff and Board of Directors individual and combined meetings have taken place to clarify how these aspects can practically play out in the current world crisis. This process is ongoing at this stage.

## **2.3 Structure, governance and management**

### **2.3.1 Organisation**

Cyan International is governed by a Memorandum and Articles of Association, amended on 25 March 2014, and is constituted as a company limited by guarantee. The Board of Trustees, which normally meets four times a year, is responsible for strategic decisions, drawing on advice from the chief executive and senior management. Day-to-day operational decisions are taken by the Chief Executive and senior management. Unless the Board decides otherwise, the minimum number of Trustees is 5 and there is no maximum. Currently the Board aims to have 6 members. The charity, BMS World Mission, is entitled to appoint, and remove, up to 50 per cent of the trustees, whilst the remainder are appointed by the Board. Board-appointed trustees can serve up to three years and are eligible for reappointment at the end of each term. As far as is practicable, the Board will ensure that it maintains an appropriate skill mix and balance. The procedures for the appointment, induction and training of trustees are set out in the Cyan International Board Manual. An induction session is held for new trustees, normally prior to their first Board meeting, and a programme of any general or specialist training will be agreed between individual trustees, the Chair of the Board and the Chief Executive.

### **2.3.2 Related Organisations**

Cyan International has an ongoing relationship with BMS World Mission and cooperation between the two charities, including the secondment of BMS staff to Cyan, is governed by a Memorandum of Understanding.

Cyan International established a wholly-owned subsidiary company in India, known as Cyan International (India). This was registered in August 2010, for charitable purposes, under section 25 of the India Companies Act 1955, with an initial share equity of Rps 100,000 from Cyan International. Cyan International (India) will assist Cyan International in delivering solutions to poverty in India and the surrounding countries.

The in-country branch office, known under the trading name of Justice Livelihoods and Health (JLH) began the registration process to become a Ugandan NGO, independent of Cyan International. The completion of this process has been delayed due to the Covid 19 pandemic in Uganda.

In June 2017 the decision was taken to close Reed Consulting Bangladesh Ltd (RCB), a company of which Cyan is the majority shareholder. The business is in the process of being wound down, a liquidator being appointed on 25 March 2019.

### **2.3.3 Internal controls and risk management**

The Board of Trustees has overall responsibility for financial planning, use of resources and the system of internal controls. There is an agreed set of financial procedures and clear delegation of financial responsibilities from the Board through to staff. An annual budget is approved by the Board and regularly monitored by staff.

Trustees consider risk as part of their routine governance. The risk register is reviewed annually in its entirety. Furthermore, two significant codes of conduct are adopted to ensure Cyan aligns with best practice in relation to effective governance and operations – NCVO's Good Governance: A Code for the Voluntary and Community sector and the International Red Cross (IRC) Code of Conduct for NGOs in Disaster Relief.

The trustees recognise that areas of significant risk concern the transfer of grants to other countries, the possibility of misuse, fraud or money-laundering, or grants for humanitarian purposes being held up due to sanctions. Cyan's Anti-Bribery policy takes into account the UK Bribery Act 2010 to ensure that we have effective controls in place to mitigate the risk of bribery in all its operations. Other mitigation actions include using known and trusted partners and a system of money-laundering checks. There have been no reports of misuse of funds identified during the year.

Trustees are aware of the importance of ensuring the safeguarding of all beneficiaries and maintaining integrity in all of Cyan's operations. As such, all Cyan grantees are required to adhere to our Vulnerable Beneficiaries Policy, which includes a safeguarding policy for children and vulnerable adults. Cyan is committed to following DFID's standards on safeguarding.

Finally, trustees are specifically aware of high risk to personnel safety in countries where Cyan works. During the year, deteriorating security affected placement locations for our personnel in both Afghanistan and the Democratic Peoples Republic of Korea (DPRK). In response to this, we have regularly review our crisis management and critical incident response plans. The crisis response procedure is well rehearsed and supported by phone 24 hours a day.

The Covid-19 pandemic introduces significant uncertainty in connection with core income.

Cyan is agile in its response to the pandemic in the UK and in the countries where it works. There is a significant financial risk but reasonable confidence that this can be managed within the charity reserve, whilst continuing to actively support partners overseas in their work and their response to the pandemic.

The pandemic introduces extra stresses and demands on overseas personnel and UK staff. Cyan is actively promoting access to counselling, and has introduced extra contact, flexibility, resources and activities to engender well-being.

#### **2.3.4 Public benefit statement**

Cyan International meets the definition of a public benefit entity under FRS102. The trustees have paid due attention to the Charity Commission's guidance on public benefit and believe that Cyan International complies with the requirements.

#### **2.3.5 Fundraising statement**

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. Although we do not undertake widespread fundraising from the general public, the legislation defines fund raising as "soliciting or otherwise procuring money or other property for charitable purposes." Such amounts receivable are presented in our accounts as "Donations and Legacies" and includes legacies and grants.

In relation to the above we confirm that all solicitations are managed internally, without involvement of commercial participators or professional fund-raisers, or third parties. The day-to-day management of all income generation is delegated to the executive team, who are accountable to the trustees.

The charity is not bound by any undertaking to be bound by any regulatory scheme.

We have received no complaints in relation to fundraising activities. Our terms of employment require staff to behave reasonably at all times; as we do not approach individuals for funds, we do not have to particularise this to fundraising activities nor do we consider it necessary to design specific procedures to monitor such activities.

#### **2.3.6 Charity Governance Code**

The Trustees have reviewed their performance against the Charity Governance Code and are pleased to report that overall the governance is assessed to be adequate to strong. Improvements have been identified, specifically in the areas of diversity, and delegation and control.

## **2.4 Financial review**

### **2.4.1 Income and expenditure**

The income during 2020 was £265k (2019: £192k). The principal funding source was BMS World Mission. Total expenditure during 2020 was £246k (2019: £195k), of which £240k (2019 £189k) related to charitable activities.

### **2.4.2 Reserves**

The Board has agreed a policy of normally holding between six and twelve months of budgeted expenditure as free reserves, to provide flexibility and resilience to cover any short-term funding crisis or a medium-term recession. At 31 December 2020, the free reserves of £122k (2019: £118k) represented approximately 50% or six months' worth of the budgeted expenditure for 2020.

At the end of the 2020 financial year, £27K (2019: £13k) was held as restricted funds. These are due to be spent in 2020.

Total reserves at 31 December 2020 were £149k (2019 £131K)

## **2.5 Statement of trustees' responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including 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;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose 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.

Financial Statements are published on the charitable company's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charitable company's website is the responsibility of the trustees. The trustees' responsibility also extends to the ongoing integrity of the financial statements contained herein.

In preparing the trustees' report advantage has been taken of the small company's exemption.

**On behalf of the Board of Trustees**

Chair

A handwritten signature in blue ink, appearing to read "Brian Mitchell".

**Brian Mitchell**

**Date: 26 July 2021**

**Independent Examiner's Report to members of CYAN INTERNATIONAL**

I report to the charity's Trustees on the accounts of the company for the year ended 31 December 2020.

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 31 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity's trustees as a body, for my work, for this report, or for the statement I have made.

**Responsibilities and basis for 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.

*Heather Wheelhouse*

.....  
**Heather Wheelhouse ICAEW**

BDO LLP

55 Baker Street

London

W1U 7EU

Date: 29 July 2021

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020			2019			
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
Notes	Funds	Funds	2020	Funds	Funds	2019	
	£	£	£	£	£	£	
<b>Income from:</b>							
Donations and Grants	3	42,395	222,302	264,695	45,115	147,237	192,352
Investment income		-	-	-	-	-	100
<b>Total income</b>		<b>42,395</b>	<b>222,302</b>	<b>264,695</b>	<b>45,115</b>	<b>147,237</b>	<b>192,452</b>
<b>Expenditure on:</b>							
Raising funds		6,646	-	6,646	6,555	-	6,555
<b>Charitable activities</b>							
Transformed and empowered communities		6,765	57,403	64,168	16,986	19,097	36,083
Accessible and improved healthcare		22,800	136,738	159,538	24,583	115,983	140,566
Restoration of hope and dignity		-	-	-	-	-	-
Educational and learning opportunities		2,276	13,645	15,921	2,109	9,948	12,057
		31,841	207,787	239,628	43,678	145,028	188,706
<b>Total expenditure</b>	<b>4</b>	<b>38,487</b>	<b>207,787</b>	<b>246,274</b>	<b>50,233</b>	<b>145,028</b>	<b>195,261</b>
Net income / (expenditure) before transfers		3,907	14,515	18,423	(5,118)	2,209	(2,909)
<b>Net movement in funds</b>	<b>5</b>	<b>3,907</b>	<b>14,515</b>	<b>18,423</b>	<b>(5,118)</b>	<b>2,209</b>	<b>(2,909)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		118,209	12,688	130,897	123,327	10,479	133,806
<b>Total funds carried forward</b>		<b>122,117</b>	<b>27,203</b>	<b>149,320</b>	<b>118,209</b>	<b>12,688</b>	<b>130,897</b>

All operations are continuing.

All recognised gains and losses are included in the Statement of Financial Activities

The notes on pages 15 to 22 also form part of these financial statements

BALANCE SHEET AS AT 31 DECEMBER 2020  
COMPANY NUMBER 6843768

	<i>Notes</i>	<b>2020</b>	<b>2019</b>
		£	£
<b>Fixed assets</b>			
Investments	7	1,622	1,622
<b>Total fixed assets</b>		<b>1,622</b>	<b>1,622</b>
<b>Current assets</b>			
Debtors:			
Due within one year	8	88,516	22,197
Short term deposits		67,620	67,620
Cash at bank and in hand		81,417	93,256
<b>Total current assets</b>		<b>237,553</b>	<b>183,073</b>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	9	(89,855)	(53,798)
<b>Net current assets</b>		<b>147,698</b>	<b>129,275</b>
<b>Total net assets</b>		<b>149,320</b>	<b>130,897</b>
<b>The funds of the charity</b>			
	10		
Restricted income funds		27,202	12,688
Unrestricted funds			
General funds (free reserves)		122,118	118,209
<b>Total charity funds</b>		<b>149,320</b>	<b>130,897</b>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The financial statements on pages 13 to 22 were approved by the Trustees on 26 July 2021 and signed on their behalf by:

Brian Mitchell  
Chair



Caroline Trimble  
Company Secretary



The notes on pages 15 to 22 also form part of these financial statements.

## 1 Legal status of Cyan International

Cyan International is a company limited by guarantee and is a registered charity in England and Wales. Each member's liability is limited, upon winding up, to an amount not exceeding one pound.

## 2 Accounting policies

### a Basis of preparation

The financial statements have been prepared under the historical cost convention. 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 (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are presented in £ sterling and are rounded to the nearest £1.

The following principal accounting policies have been applied:

#### (a) Fund accounting

The company maintains two types of funds. General unrestricted funds are funds available for use at the discretion of the board of directors in furtherance of the general charitable objectives. Restricted funds are funds subject to specific conditions imposed by donors.

#### (b) Income

All income is recognised in the Statement of Financial Activities when the company is legally entitled to the income, receipt is probable and the amount can be measured reliably. Income from grants is recognised in the Statement of Financial Activities as soon as it is receivable unless donor conditions related to performance and specific deliverables apply. These grants are accounted for as the charity earns the right to consideration through performance.

#### (c) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Charitable activities include expenditure associated with the operation of the charity and the provision of its services. Costs of raising funds are those costs incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of Cyan's charitable activities.

(d) Support costs have been allocated to activity cost categories on a basis consistent with the use of resources. Costs have been apportioned on staff numbers, time used for the activity or a proportion of the direct costs involved.

#### (e) Grants

Grants are made to partners and other parties. A liability is recognised when a commitment has been communicated to the recipient.

#### (f) Investments

The investment in the subsidiaries Cyan (India) and Reed Consulting Bangladesh are carried on the company's balance sheet at cost less impairment losses.

(g) Basis of consolidation

The accounts of Cyan (India) and Reed Consulting Bangladesh have not been incorporated into these accounts on the grounds that Cyan International is a Small Group and the combined income is less than £1m. This report therefore provides information about the stand alone charity only.

(h) Foreign currencies

Transactions in foreign currencies are translated into sterling at the rate ruling at the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange ruling at the Balance Sheet date. Any gain or loss on exchange is taken to the Statement of Financial Activities at that time.

(i) Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees believe that whilst there is uncertainty, this does not pose a material uncertainty on the charity's ability to continue as a going concern. The trustees therefore believe that it is appropriate to prepare the accounts on a going concern basis.

In May 2021, the charity had approximately £155,000 of cash available. The trustees have prepared a stress test and this confirms that should no further income be received, the charity is able to meet liabilities as they fall due for at least another 12 months from the date of approval of the financial statements.

(j) Judgements and estimates made by management

In the application of Cyan's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Key areas are mentioned below:

1. The grant funding from DfID and other Governmental Agencies are sufficient to implement the programmes for which grants have been received.

2. 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 amounts of assets and liabilities within the next reporting period.

(k) Financial instruments

Financial assets and financial liabilities are recognised when Cyan becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs). Cyan 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. 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. Creditors and provisions are recognised where Cyan 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.

**3 Donations and Grants**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Grants received:				
UK Government DfID	2,884	55,017	57,901	48,823
International non-governmental	39,511	167,285	206,796	143,529
	<b>42,395</b>	<b>222,302</b>	<b>264,697</b>	<b>192,352</b>
	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2019</b>	<b>Total 2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Grants received:				
UK Government DfID	6,153	42,670	48,823	34,616
International non-governmental	38,962	104,567	143,529	119,254
Donations received:	-	-	-	2,930
	<b>45,115</b>	<b>147,237</b>	<b>192,352</b>	<b>156,800</b>

#### 4 Expenditure

	<b>Grants</b>	<b>Governance and Support Costs</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Expenditure on raising funds:</b>	-	6,646	<b>6,646</b>	<b>6,555</b>
<b>Charitable activities</b>				
Transformed and empowered	40,572	23,596	<b>64,168</b>	<b>36,083</b>
Accessible and improved healthcare	136,738	22,800	<b>159,538</b>	<b>140,566</b>
Restoration of hope and dignity*	-	-	-	-
Educational and learning opportunities	13,645	2,276	<b>15,921</b>	<b>12,057</b>
	<b>190,956</b>	<b>48,672</b>	<b>239,628</b>	<b>188,706</b>
<b>2020 Total Expenditure</b>	<b>190,956</b>	<b>55,318</b>	<b>246,274</b>	<b>195,261</b>

	<b>Grants</b>	<b>Governance and Support Costs</b>	<b>Total 2019</b>	<b>Total 2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Expenditure on raising funds:</b>	-	6,555	<b>6,555</b>	<b>5,533</b>
<b>Charitable activities</b>				
Transformed and empowered	19,097	16,986	<b>36,083</b>	<b>38,554</b>
Accessible and improved healthcare	115,983	24,583	<b>140,566</b>	<b>90,615</b>
Restoration of hope and dignity*	-	-	-	<b>17,254</b>
Educational and learning opportunities	9,948	2,109	<b>12,057</b>	
	<b>145,028</b>	<b>43,678</b>	<b>188,706</b>	<b>146,423</b>
<b>2019 Total Expenditure</b>	<b>145,028</b>	<b>50,233</b>	<b>195,261</b>	<b>151,956</b>

\* this work was carried out during the year by Cyan India, which has not been consolidated into the figures per Note 2(f).

Analysis of governance and support costs

	Seconded Staff Costs	Office Costs	Total 2020	Total 2019
	£	£	£	£
<b>Expenditure on raising funds:</b>	6,646	-	<b>6,646</b>	<b>6,555</b>
 <b>Charitable activities</b>				
Transformed and empowered	5,255	18,342	<b>23,597</b>	<b>16,986</b>
Accessible and improved healthcare	17,709	5,091	<b>22,800</b>	<b>24,583</b>
Educational and learning	1,767	508	<b>2,275</b>	<b>2,109</b>
	<b>24,731</b>	<b>23,941</b>	<b>48,672</b>	<b>43,678</b>
<b>Total Expenditure</b>	<b>31,377</b>	<b>23,941</b>	<b>55,318</b>	<b>50,233</b>

Governance costs are included within office costs and are made up as follows:

	2020	2019
	£	£
Independent examiner's fees	3,940	3,849
BMS recharges	-	375
Support costs	-	-
	<b>3,940</b>	<b>4,224</b>

**5 Net movement in funds**

Net movement in funds for the year is stated after charging the following:

	2020	2019
	£	£
Independent examiner's fees	<b>3,940</b>	<b>3,600</b>
Exchange differences	<b>1,799</b>	<b>(149)</b>

## 6 Grant Expenditure

	Transformation	Health*	Restoration	Education	Total 2020
	£	£	£	£	£
BMS World Mission, UK	-	-	-	-	0
IAM, Afghanistan	-	125,894	-	-	125,894
ACT, Tunisia	-	10,844	-	10,844	21,687
Odadus, Kosovo	-	-	-	2,801	2,801
Kasese Baptist Convention, Uganda	10,920	-	-	-	10,920
Gulu Agri Business, Uganda	16,033	-	-	-	16,033
Gulu Church Development	2,500	-	-	-	2,500
ECTP Gulu, Uganda	6,057	-	-	-	6,057
CPP Gulu, Uganda	5,062	-	-	-	5,062
<b>Total</b>	<b>40,572</b>	<b>136,738</b>	<b>-</b>	<b>13,645</b>	<b>190,956</b>

\* Of the sum of £136,738 for healthcare, £55,017 was expenditure of a DfID grant for maternal healthcare in All grants were paid to institutions not individuals.

	Transformation	Health*	Restoration	Education	Total 2019
	£	£	£	£	£
BMS World Mission, UK	-	7,274	-	-	7,274
IAM, Afghanistan	-	98,761	-	-	98,761
ACT, Tunisia	-	9,948	-	9,948	19,896
Kasese Baptist Convention, Uganda	1,521	-	-	-	1,521
Gulu Agri Business, Uganda	12,280	-	-	-	12,280
ECTP Gulu, Uganda	1,985	-	-	-	1,985
CPP Gulu, Uganda	3,311	-	-	-	3,311
<b>Total</b>	<b>19,097</b>	<b>115,983</b>	<b>-</b>	<b>9,948</b>	<b>145,028</b>

## 7 Investments

	2020	2019
	£	£
Cyan International (India)	1,617	1,617
Reed Consulting Bangladesh	5	5
	<b>1,622</b>	<b>1,622</b>

Cyan International (India) is incorporated in India. The company owns 100% of its share capital. Cyan

Reed Consulting Bangladesh is incorporated in Bangladesh. The company owns 100% of its share capital.

## 8 Debtors

	2020	2019
	£	£
Trade debtors	4,499	4,499
Other debtors	39,500	4,750
Prepayments and accrued income	44,517	12,948
	<b>88,516</b>	<b>22,197</b>

All amounts fall due for payment within a year. Trade Debtors income includes income receivable from BMS World Mission of £4,499 (2019 £4,499).

**9 Creditors: amounts falling due within one year**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade creditors	9,774	12,254
Other creditors	64,496	23,415
Accruals and Deferred Income	15,585	18,129
	<b>89,855</b>	<b>53,798</b>

**10 Statement of funds**

	<b>Balance at 01.01.20</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31.12.20</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds:</b>				
Afghanistan BMS	201	79,946	(70,877)	9,270
Afghanistan DfID	-	55,017	(55,017)	-
Chad	4,433	-	-	4,433
Kosovo	-	2,810	(2,801)	9
India	175	-	-	175
Tunisia	26	21,687	(21,687)	26
Uganda	7,853	62,841	(57,403)	13,290
	<b>12,688</b>	<b>222,301</b>	<b>(207,786)</b>	<b>27,202</b>

<b>Unrestricted funds</b>	118,209	42,396	(38,487)	122,118
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<b>Total funds</b>	<b>130,897</b>	<b>264,697</b>	<b>(246,273)</b>	<b>149,320</b>
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	<b>Balance at 01.01.19</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31.12.19</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds:</b>				
Afghanistan BMS	471	63,095	(63,365)	201
Afghanistan DfID	-	42,670	(42,670)	-
Chad	4,433	-	-	4,433
India	175	-	-	175
Tunisia	17	19,905	(19,896)	26
Uganda	5,383	21,567	(19,097)	7,853
	<b>10,479</b>	<b>147,237</b>	<b>(145,028)</b>	<b>12,688</b>

<b>Unrestricted funds</b>	123,327	45,115	(50,233)	118,209
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<b>Total funds</b>	<b>133,806</b>	<b>192,352</b>	<b>(195,261)</b>	<b>130,897</b>
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The Afghanistan BMS restricted fund relates to water, sanitation and health projects.

The Afghanistan DfID restricted fund relates to a maternal health project.

The Chad restricted fund relates to a maternal health project.

The Kosovo restricted fund relates to education work.

The India restricted fund relates to gender-based violence work.

The Tunisia restricted fund relates to health work.

The Uganda restricted fund relates to rural health work and an agricultural development project.

### 11 Analysis of net assets between funds

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2020</b>
	£	£	£
Investments	1,622	-	<b>1,622</b>
Current assets	119,657	117,896	<b>237,553</b>
Current liabilities	(13,182)	(76,673)	<b>(89,855)</b>
Total Net Assets	<u>108,097</u>	<u>41,223</u>	<u><b>149,320</b></u>

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2019</b>
	£	£	£
Investments	1,622	-	<b>1,622</b>
Current assets	170,385	12,688	<b>183,073</b>
Current liabilities	(53,798)	-	<b>(53,798)</b>
Total Net Assets	<u>118,209</u>	<u>12,688</u>	<u><b>130,897</b></u>

### 12 Employees

The company does not employ any staff in the UK; six part-time staff were seconded from an international non-governmental organisation and their time paid for at cost. Cyan's branch in Uganda employs 2 nationals (2019 2). The staff wages cost for the financial year was £1,729 (2019 £1,451)

### 13 Trustees Emoluments

The trustees all give their time and expertise without any form of remuneration or other benefit in cash or kind (2019– £nil).

A total of £Nil (2019- £Nil) was reimbursed to trustees in respect of Board meetings.

### 14 Related Party Transactions

During the year there were no related party transactions.



*Cyan*   
international