

CYAN INTERNATIONAL

Annual report & financial statements

Year ended 31 December 2021

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:

Alex Vickers (Appointed Chair in January 2022)
Brian Mitchell (Resigned as Chair in December 2021)
Andrew Johnson
David Cooper
Annet Ttendo Miller (Resigned in December 2021)
Linda Derby (Appointed June 2022)

Senior management

Chief Executive – Kang-San Tan
Company Secretary – Caroline Trimble
Programmes Consultant – Arthur Brown
Programmes Consultant – Steve Sanderson
Head of Operations – Aminta Coates
Head of Finance – Caroline Trimble

Independent Examiner

Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

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
Website: www.cyaninternational.org

Company number

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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

Like the previous year, 2021 brought to Cyan International and its partners in the selected countries of work many challenges as well as many opportunities. These reflect the world's continuing upheavals and crises in the economic, social, political, and educational domains, due both to the COVID-19 pandemic and measures to control this, as well as in-country events focused on the destabilisation and removal of governmental systems and representatives. In Afghanistan and Chad in particular, two of the countries where Cyan International and its partners operate, these events combined to disrupt and negatively influence Cyan's partners programmes and projects, necessitating their short and mid-term closure. Moreover, international staff and their families were evacuated, and risk management plans were implemented at different levels to protect local staff, project beneficiaries, and resources. Some of the risk management measures continue being in place and projects closed due to the lack of safety measures to avoid harm and loss of human life and resources and the protection of rights of everyone involved. The negotiation of such guarantees is ongoing at different levels, especially guarantees of the rights of specific sectors of the population represented by women and girls. At the time of this report writing, women and girls continued being deprived of their freedom, access to education and their roles and participation in community and national life.

These were some of the main actions taken by Cyan International and its partners in the countries of work during this reporting period, which are mentioned in no particular order:

1. Following the COVID-19 pandemic, international staff (if evacuated) returned to their countries of work and assisted with the partial or complete reopening of the projects' portfolio at the local level following in-country measures.
2. Review and updating of Cyan policies and procedures followed the planned cycle: Grievance, Ethical Investment, Anti-bribery, Complaints, Carrying Cash, Money Laundering, Safeguarding, Risk management and crisis response. These with the purpose to continue protecting everyone involved, especially the most vulnerable, to promote transparency at different levels, to strength in-country procedures as well as to promote good practice. Policies were consistently brought to the Cyan Board of Trustees during the quarterly board meetings for review and approval.
3. Programmes/projects monitoring, evaluation, learning and reporting, for those projects financed both by the UK's Foreign Commonwealth and Development Office (FCDO)/UK Aid Direct and by BMS as Cyan close partner.
4. The establishment of a new partnership between the Overseas Aid & Development Commission for States of Guernsey (OADC) and Guinebor II Hospital (G2) in N'djamena, Chad. This relationship translated into the provision of a grant of £49,932 for the construction of a physiotherapy and rehabilitative services unit for patients attending the hospital. It is expected that this construction project will end in October 2022.
5. FCDO's life cycle COVID-19 and Maternal Health project termination in Afghanistan, underlying main findings, partnership with the Afghan Ministry of Health structures at the regional and local level, and continued project implementation among new communities using local partners and other sources of funding.
6. Risk management updates in all countries of work and the implementation of risk management plans in Afghanistan due to the takeover of a new government. This is an ongoing process and Cyan's local partners' programme/project work at different levels has been very limited to date and this is ongoing.
7. Continuation of Cyan Board of Directors' review of Cyan's organisational vision, priorities, and possible future objectives and plans alongside close partner BMS.
8. Continue support to Cyan's partner in Uganda to become a local Non-Governmental Organisation (NGO).

Below are some of the specific gains achieved during this challenging year in some of the in-country partner's offices.

1. ***Catalysing work in fragile states and other complex environments through the training and secondment of personnel to Cyan in-country partners.*** During 2021, a total of 27 staff reflecting Cyan International's partners' organisational needs continued being seconded to Cyan partners in the following countries: 7 in Afghanistan; 6 in Uganda; 6 in the Democratic People's Republic of Korea; 6 in Tunisia, and 2 in Kosovo.

It is important to mention that in the specific case of Afghanistan due to the political events and change of government in last quarter of 2021, the seconded international staff were evacuated to the UK due to

security reasons and they continue performing their roles from there, especially in those aspects related to risk management towards local staff and the beneficiaries' communities involved. This also resulted in programmes/projects closure due to governmental instability in the regions of work and a prevalent insecure environment.

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 N'djamena, Chad

A grant of £49,932 was awarded to Cyan International during this fiscal year by the Overseas Aid & Development Commission for States of Guernsey for the construction and equipping of a physiotherapy and rehabilitative services unit for patients attending Guinebor II Hospital (G2) in N'djamena, Chad. The effectiveness of these services is currently hindered by the environmental conditions of the temporary shipping container facility used to deliver such service which lacks poor air ventilation, natural light, and has minimum space for patient consultation, therapy and the necessary confidentiality and dignity of receiving attention away from the gaze of other patients. G2 offers physiotherapy services to approximately 4,748 patients a year (399/month). G2 is a hospital with charitable status in N'Djamena founded by American missionaries in 2010 and legally registered with the Chadian government under the "Cutting Edge Foundation". The hospital has a long-standing relationship with Cyan International in terms of specific project funding.

2.2.2 Accessible and improved healthcare

The advancement and promotion of health education and healthcare services accessibility continued being a priority among the served populations and Cyan International partners during 2021. However, the implementation of planned activities in some of the places of work continued being interrupted by COVID-19 and rumours of social and political instability. In the specific case of Afghanistan, where important work in health issues has been taking place, the three-year maternal health project in collaboration with the

Afghan Ministry of Health and its constituencies, the FCDO/UK Aid Direct and Cyan's partner in Afghanistan was in its termination phase when the new government and political system was installed. This giving way to the collapse of governmental structures, especially the banking system and economic sector, the withdrawal of the international community and humanitarian aid towards the Afghan poor and the restriction in public life of the female population, as well as rising levels of insecurity.

In Afghanistan

The six-month Rapid Response COVID-19 and Mental Health project funded by the FCDO/UK Aid Direct came to an end in the middle of May 2021. The project goals and targets were successfully reached as planned. A total of 68,821 individuals were directly benefited (34,406 men and 34,415 women) with an overall total of 120,328 individuals reached by the end of the project life cycle (59,889 men and 60,439 women). All planned activities around this project were conducted, including:

- Raising of public awareness in the target areas of influence regarding COVID-19 pandemic and mental health issues. This was achieved through the promotion and implementation of COVID-19 hygiene and social distancing measures following the Afghan Ministry of Health key health messages, protocols, and advice.
- Printing and distribution of approved coronavirus key health messages designed in partnership with the Afghan Department of Information, Education and Communication (IEC) officials.
- Selection of the most vulnerable households among the targeted beneficiaries followed by the distribution of hygiene toolkits, with an emphasis on persons with disability.
- Provision of Personal Protective Equipment (PPE) for health staff working in the targeted areas of influence as well as health volunteers was a key outcome to COVID-19 protective measures.
- Provision of preventative health equipment to health staff and health volunteers: face masks, antiseptic gels, and gloves.
- The provision and extension of counselling services to community members suffering from mental health issues through Cyan International partner's mobile phone and hotline services as well as face-to-face counselling services following social distancing measures. Such services were offered through designated centres as well as organised visits at the field level.

In Afghanistan

In despite of the 2021 socio-political ongoing crisis in Afghanistan, the three-year Maternal Health project supported by the FCDO/UK Aid Direct and implemented by Cyan's partner, the planned targets and goals were successfully achieved as specified in the final *Light-Touch Project Report*, submitted to the FCDO/UK Aid Direct-MannonDaniels (MD)¹ in July 2021.

The main goal of the three-year maternal health project was to reduce maternal mortality and improve maternal health and new-born care through the promotion of health education and the transfer of a set of saving skills for life that helped women, especially those who were pregnant, to guarantee their survival, growth, and well-being as well as that of their new-born babies. The project was entirely focused on influencing women and men as well as the supporting healthcare chain to acquire and use their health

¹ FCDO/MD Light-Touch final report July 2021

knowledge, influence their attitudes, and make use of best practice regarding post-natal care, with a focus on birth preparedness, birth complication identification and management, and safer birth practices.

A set of indicators guided the overall educational health curriculum process which was based on a training-of-trainers approach for both women and men aided by a range of participatory methodologies which were accessible and responded to beneficiaries' health needs, target population characteristics as well as the local environment. In turn, the community-selected facilitators/health teachers reproduced the health curriculum contents or 'health courses' among the populations that they represented. The health training topics were focussed on women's attendance to antenatal care during pregnancy, births attended by skilled health personnel, home births' delivery following best practice and using birth kits, women breastfeeding within the first hour after delivery, and women practicing birth spacing methods. Below are some of the main achievements:

- Of the proposed 1,700 target women to be trained in Birth Life Saving Skills (BLISS), 1,927 were in fact trained by the end of the project life cycle. This compared to 1,166 men trained (target 950 men) in similar topics. This making a total of 3,093 individuals fully trained in Birth Life Saving Skills (BLISS).
- 90% of women were breastfeeding within the first hour after delivery.
- 90% of women were attending at least once antenatal care, 50% attending at least 4 times, and 10% attending 8 times.
- 25% of births were attended by skilled health personnel.
- 50% of women were practicing birth spacing.
- 80% of home births were using birth kits provided.
- 1,284 women (67% of 1,927) identified life-saving actions (safe birth practices) as taught on the BLISS course.
- 1,173 (61% of 1,927) women were able to identify birth preparedness actions and signs and symptoms of complication as taught on the BLISS course.
- 1,879 (98% of 1,927) women reported about their intention to breastfeed their babies within the first hour after delivery or were committed to promote breastfeeding to younger relatives.
- 333 (94%) of trained women reported about the benefits of family planning (birth spacing).
- 768 (66% of 1,166) trained men were able to identify birth preparedness actions and signs and symptoms of complication in pregnant women as taught on the BLISS course.
- 976 (84% of 1,166) trained men were committed to save money for their wives to access maternal health care services.

2.2.3 Educational and learning opportunities.

In Uganda

Due to COVID-19 lockdowns the planned agribusiness training contents were delivered on an individual basis rather than using the customary group training methodology. This was to maintain the social distancing measures because of the virus's presence at the community level. This methodology encouraged crop

diversification in the localities because each family or individual was able to personally pilot or select the type of crops that he/she identified with more. If the selected or piloted crops were not successful as expected however, the family or individual could change course on the way and, before the harvest season ended, borrow from other local participants other crop types.

Regarding climate change issues, a six-month agroforestry trial was promoted in two communities through the planting of an acre of tree seedlings, beans and groundnuts to ease the weeding season. This type of initiative has greatly encouraged the two involved communities where participants reported their excitement and about their contribution in helping to combat climate change in the region. It is expected that this initiative will also be promoted in other communities.

The charcoal briquette making project continues equipping groups of men and women from the Kasese region with knowledge and skills to make briquettes from freely available agricultural waste to reduce deforestation as well as to increase awareness and identify alternative sources of renewable energy. During the last two months of 2021 Cyan International's partner also conducted refresher courses and simple marketing skills which later will be coupled with the design of sustainable plans in the different targeted areas of influence.

2.2.4 Organisational capacity

In Afghanistan

During the last quarter of 2021 because of the political crisis in Afghanistan and take over by a new government, Cyan International leadership alongside its partner in Afghanistan invested a great deal of time and resources in risk assessment and the implementation of risk plans at different levels. This was to protect the lives of everyone involved in the process, including the beneficiaries served by projects at the local level.

The assessment process and crisis management resulted in the evacuation of seconded international personnel to the UK following different stages and who once in the country, continued performing their roles remotely. They offered encouragement and emotional support to the majority of the local staff that comprise the local partner's structures. These were trying times for everyone involved including the beneficiaries, who lives were dramatically and unexpectedly changed by those political events.

Meetings and discussions took place at different levels to assess the Afghan political environment and safety of those left behind as well as to assess if the returning of staff was possible. By the end of the year, the situation remained dangerous because of the events taking place (invariably in the different provinces of work) including suicide bombings, attacks, raiding of governmental and international offices as well as personal residences, the confiscation of office documents, vehicles, electronics, cash, and personal documentation, especially of those with an international status or of those closely associated to them. There was also a prominence of events focused on curtailing the local female population's rights, freedom, visibility and their participation in public life, and the presence of street crime. These events and other factors signalled red flags strong enough to negatively affect the population's way of life and general respect for human life. The assessment of this environment and the pending return of international staff is ongoing.

In Uganda

During 2021 Cyan International Partner in Uganda, continued following the registration process to become a Ugandan NGO. Cyan International leadership both at the field and central office levels have been advising and accompanying this partner staff which has included: office land tenure issues, board of trustee roles, safeguarding policies and procedures 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

Cyan Board of Directors and Cyan International leadership in the UK central office continued discussions and planning meetings to address Cyan International's future work. These have been focused on Cyan International's vision, mission and objectives, current work, methodology used to work with overseas partners, Charity Commission guidelines and organisational capacity, as well as the Memorandum of Understanding (MoU) with its closest partners.

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 – the Charity Governance Code 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 introduced 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 introduced 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 2021 was £246k (2020: £265k). The principal funding source was BMS World Mission. Total expenditure during 2021 was £265k (2020 £246k), of which £258k (2019 £239k) 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 2021 the free reserves of £117k (2020: £122k) represented approximately 50% or six months' worth of the budgeted expenditure for 2022.

At the end of the 2021 financial year, £13K (2020: £27k) was held as restricted funds. These are due to be spent in 2022.

Total reserves at 31 December 2021 were £130k (2019 £149K)

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
Date

Alex Vickers

Independent examiner's report to the trustees of Cyan International

I report to the trustees on my examination of the accounts of Cyan International for the year ended 31 December 2021.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the 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 and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')/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 the Company's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011 ('the 2011 Act').

Independent examiner's statement

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

- 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.

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.

Signed:

Name: Judith Miller

Address: Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

Date: **date**

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021			2020			
	Notes	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		Funds	Funds	2021	Funds	Funds	2020
		£	£	£	£	£	£
Income from:							
Donations and Grants	3	47,428	198,413	245,841	42,396	222,301	264,697
Total income		47,428	198,413	245,841	42,396	222,301	264,697
Expenditure on:							
Raising funds		6,855	-	6,855	6,646	-	6,646
Charitable activities							
Transformed and empowered communities		12,308	69,549	81,857	6,765	57,403	64,168
Accessible and improved healthcare		30,306	129,254	159,560	22,800	136,737	159,537
Educational and learning opportunities		3,177	13,543	16,720	2,276	13,645	15,921
		45,791	212,346	258,137	31,841	207,785	239,626
Total expenditure	4	52,646	212,346	264,992	38,487	207,785	246,272
Net income / (expenditure) before transfers		(5,218)	(13,933)	(19,151)	3,909	14,516	18,425
Net movement in funds	5	(5,218)	(13,933)	(19,151)	3,909	14,516	18,425
Reconciliation of funds:							
Total funds brought forward		122,118	27,204	149,322	118,209	12,688	130,897
Total funds carried forward		116,900	13,271	130,171	122,118	27,204	149,322

All operations are continuing.

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

The notes on pages 14 to 19 also form part of these financial statements

		2021	2020
	Notes	£	£
Fixed assets			
Investments	7	1,617	1,622
Total fixed assets		1,617	1,622
Current assets			
Debtors:			
Due within one year	8	-	88,518
Short term deposits		67,620	67,620
Cash at bank and in hand		140,591	81,417
Total current assets		208,211	237,555
Liabilities			
Creditors: amounts falling due within one year	9	(79,657)	(89,855)
Net current assets		128,554	147,700
Total net assets		130,171	149,322
The funds of the charity			
10			
Restricted income funds		13,271	27,204
Unrestricted funds			
General funds (free reserves)		116,900	122,118
Total charity funds		130,171	149,322

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 12 to 19 were approved by the Trustees on 7 June 2022 and signed on their behalf by:

Alex Vickersl
Chair

Caroline Trimble
Company Secretary

Date:

The notes on pages 17 to 23 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 subsidiary Cyan (India) is carried on the company's balance sheet at cost less impairment losses. The investment in Reed Consulting was written off during the year as the company is now in liquidation.
- (g) **Basis of consolidation**
The accounts of Cyan (India) 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 2022, the charity had approximately £185,000 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) 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

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Grants received:				
UK Government DfID	2,428	25,008	27,436	57,901
Guernsey OADC	-	22,469	22,469	-
International non-governmental organisations	45,000	150,936	195,936	206,796
	47,428	198,413	245,841	264,697
	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Grants received:				
UK Government DfID	2,884	55,017	57,901	48,823
International non-governmental organisations	39,512	167,284	206,796	143,529
	42,396	222,301	264,697	192,352

4 Expenditure

	Grants £	Governance and Support Costs £	Total 2021 £	Total 2020 £
Expenditure on raising funds:	-	6,855	6,855	6,646
Charitable activities				
Transformed and empowered communities	52,485	29,372	81,857	64,168
Accessible and improved healthcare	129,254	30,306	159,560	159,537
Educational and learning opportunities	13,543	3,177	16,720	15,921
	195,282	62,855	258,137	239,626
2021 Total Expenditure	195,282	69,710	264,992	246,272
	Grants £	Governance and Support Costs £	Total 2020 £	Total 2019 £
Expenditure on raising funds:	-	6,646	6,646	6,555
Charitable activities				
Transformed and empowered communities	40,572	23,596	64,168	36,083
Accessible and improved healthcare	136,738	22,799	159,537	140,566
Educational and learning opportunities	13,645	2,276	15,921	12,057
	190,955	48,671	239,626	188,706
2020 Total Expenditure	190,955	55,317	246,272	195,261

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

4 Expenditure (continued)

Analysis of governance and support costs

	Seconded Staff Costs	Office Costs	Total 2021	Total 2020
	£	£	£	£
Expenditure on raising funds:	6,855	-	6,855	6,646
Charitable activities				
Transformed and empowered communities	7,560	21,812	29,372	23,596
Accessible and improved healthcare	18,617	11,689	30,306	22,799
Educational and learning opportunities	1,951	1,226	3,177	2,276
	28,128	34,727	62,855	48,671
Total Expenditure	34,983	34,727	69,710	55,317

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

	2021	2020
	£	£
Independent examiner's fees	4,653	3,940
Support costs	1,095	-
	5,748	3,940

5 Net movement in funds

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

	2021	2020
	£	£
Independent examiner's fees	4,653	3,940
Exchange differences	800	1,799

6 Grant Expenditure

	Transformation	Health*	Restoration	Education	Total 2021
	£	£	£	£	£
BMS World Mission, UK	-	3,011	-	-	3,011
IAM, Afghanistan	-	103,774	-	-	103,774
ACT, Tunisia	8,504	-	-	-	8,504
Odadus, Kosovo	-	-	-	6,285	6,285
Guinebor II Hopsital, Chad Guinea	-	22,469	-	-	22,469
Guinea	4,105	-	-	-	4,105
Kasese Baptist Convention, Uganda	11,863	-	-	-	11,863
Gulu Agri Business, Uganda	16,046	-	-	-	16,046
Gulu Church Development	1,221	-	-	-	1,221
Gulu Globe Trotters	-	-	-	7,258	7,258
ECTP Gulu, Uganda	5,935	-	-	-	5,935
CPP Gulu, Uganda	4,811	-	-	-	4,811
Total	52,485	129,254	-	13,543	195,282

* Of the sum of £129,254 for healthcare, £14,037 was expenditure of a DfID grant for maternal healthcare in Afghanistan (2020 £55,017)

All grants were paid to institutions not individuals.

	Transformation	Health*	Restoration	Education	Total 2020
	£	£	£	£	£
BMS World Mission, UK	-	-	-	-	-
IAM, Afghanistan	-	125,894	-	-	125,894
ACT, Tunisia	-	10,844	-	10,844	21,688
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
Total	40,572	136,738	-	13,645	190,955

7 Investments

	2021	2020
	£	£
Cyan International (India)	1,617	1,617
Reed Consulting Bangladesh	-	5
	1,617	1,622

Cyan International (India) is incorporated in India. The company owns 100% of its share capital. Cyan International (India) has run one project in the last year. Accordingly, group accounts are not prepared on the basis that changes arising would not be material.

Reed Consulting Bangladesh is incorporated in Bangladesh. The company owns 100% of its share capital. The company is in liquidation so the investment has been written off.

8 Debtors

	2021	2020
	£	£
Trade debtors	-	4,499
Other debtors	-	39,502
Prepayments and accrued income	-	44,517
	-	88,518

All amounts fall due for payment within a year. Trade Debtors income includes income receivable from BMS World Mission of £Nil (2020: £Nil).

9 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	9,774	9,774
Other creditors	36,128	64,496
Accruals and Deferred Income	33,755	15,585
	79,657	89,855

10 Statement of funds

	Balance at 01.01.21	Income	Expenditure	Balance at 31.12.21
	£	£	£	£
Restricted funds:				
Afghanistan BMS	9,270	77,692	(95,758)	(8,796)
Afghanistan DfID	-	11,026	(11,026)	-
Chad	4,433	22,469	(22,469)	4,433
Guinea	-	4,134	(4,105)	29
Kosovo	9	6,302	(6,285)	26
India	175	-	-	175
Tunisia	26	8,512	(8,504)	34
Uganda	13,291	68,278	(64,199)	17,370
	27,204	198,413	(212,346)	13,271
Unrestricted funds	122,118	47,428	(52,646)	116,900
Total funds	149,322	245,841	(264,992)	130,171

	Balance at 01.01.20	Income	Expenditure	Balance at 31.12.20
	£	£	£	£
Restricted funds:				
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)	13,291
	12,688	222,301	(207,785)	27,204
Unrestricted funds	118,209	42,396	(38,487)	122,118
Total funds	130,897	264,697	(246,272)	149,322

10 Statement of funds (continued)

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

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Investments	1,617	-	1,617
Net current assets	115,283	13,271	128,554
Total Net Assets	<u>116,900</u>	<u>13,271</u>	<u>130,171</u>

	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Investments	1,622	-	1,622
Net current assets	120,496	27,204	147,700
Total Net Assets	<u>122,118</u>	<u>27,204</u>	<u>149,322</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 (2020 2). The staff wages cost for the financial year was £1,967 (2020 £1,729)

13 Trustees Emoluments

The trustees all give their time and expertise without any form of remuneration or other benefit in cash or kind (2020– £nil). A total of £Nil (2020- £Nil) was reimbursed to trustees in respect of Board meetings.

14 Related Parties

During the year there were no related party transactions.