

# KEEP BRITAIN TIDY

England & Wales · Charity number 1071737

## Details

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**Other names** ENVIRONMENTAL CAMPAIGNS, ENCAMS

**Status** Registered

**Legal form** Charitable company

**Company number** 03496361

**Registered** 1998-09-28

**Register** [View on the Charity Commission register](#)

## Contact

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Wigan  
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**Website** [www.keepbritaintidy.org](http://www.keepbritaintidy.org)

## Activities

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**Objects:** THE COMPANY IS ESTABLISHED:3.1 TO EDUCATE THE PUBLIC CONCERNING THE PRESERVATION, PROTECTION AND ENHANCEMENT OF THE ENVIRONMENT, THE USE OF SUSTAINABLE WASTE MANAGEMENT PRACTICES AND THE IMPACT OF INDIVIDUALS' OWN ACTIONS ON THE ENVIRONMENT;3.2 TO PROTECT, PRESERVE AND ENHANCE THE ENVIRONMENTS OF TOWN AND COUNTRY IN THE UNITED KINGDOM FOR THE GENERAL BENEFIT OF THE NATION AT LARGE.3.3 TO PRESERVE AND PROTECT THE PHYSICAL AND NATURAL ENVIRONMENT FOR THE PUBLIC BENEFIT THROUGH THE PROMOTION OF WASTE REDUCTION, RE-USE, RECLAMATION AND RECYCLING OF WASTE MATERIALS AND THE BENEFITS OF SUSTAINABLE CONSUMPTION AND PRODUCTION.

**Activities:** Our Intent: To inspire the people of Britain to eliminate litter and end waste for now and future generations. We will fight for people's right to live and work in places they can be proud of and prosper in, acting as a catalyst for change.

## Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** UNITED KINGDOM
- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£16,571,472	£13,835,302	£7,076,057	69
2024-03-31	£15,989,965	£13,425,268	£5,135,887	61
2023-03-31	£16,939,709	£10,903,893	£3,240,190	59
2022-03-31	£5,196,158	£4,854,498	£-2,065,626	56
2021-03-31	£4,338,565	£3,829,221	£-3,122,447	67

## Trustees

Name	Role	Appointed
Francis Vincent Hugh Neate		2019-03-25
Kresse Wesling		2018-11-15
Lydia Charlotte Elizabeth Greenaway		2021-10-06
MRS MARY PHILIPPA ANDERSON		2016-05-01
Muhammad Ali		2021-10-06
Raymond Mills		2019-04-16
Susan Brain England OBE		2016-04-01
Vanessa Maselino		2021-10-06

**KEEP BRITAIN TIDY**

England & Wales - Charity number 1071737

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# Accounts

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**ANNUAL REPORT &  
FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED  
31 MARCH 2025



**A COMPANY LIMITED BY GUARANTEE**  
**COMPANY REGISTRATION NUMBER: 3496361**  
**CHARITY IS REGISTERED IN ENGLAND AND WALES: 1071737**

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## OVERALL INTRODUCTION

In 2024/25, Keep Britain Tidy celebrated its 70th birthday. The world that our charity was born into was a very different one from the world today, but the farsighted women of the WI could see, even then, the way our society was changing, with increasing levels of consumption following the ending of rationing in 1954.

The environmental challenges we face as a country and as a planet are existential. Global warming, climate change, biodiversity loss and over-consumption and waste of precious resources mean the threats are real and, if we are to avert disaster, every single person will have to play their part.

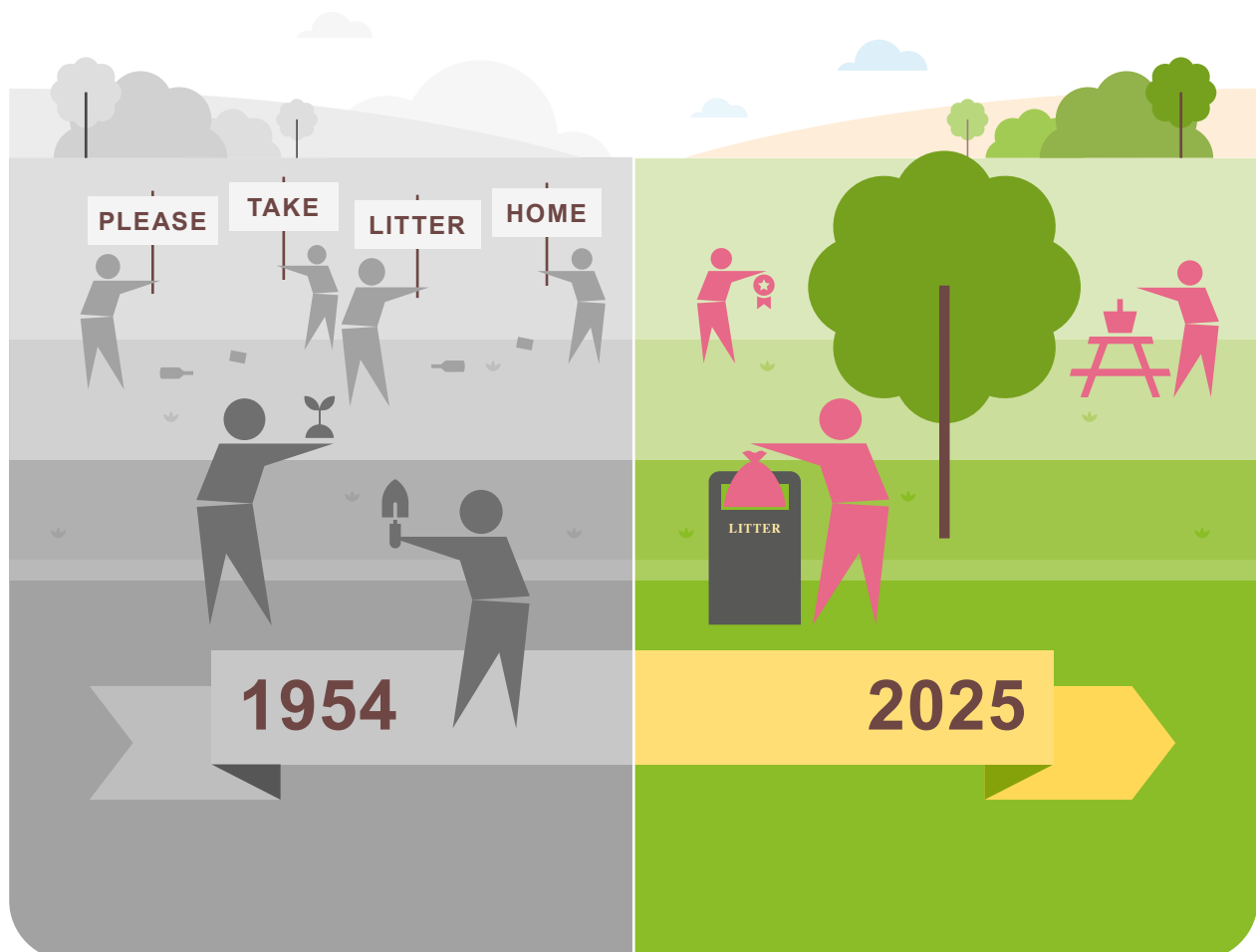
It is against this backdrop that, at the end of 2023, Keep Britain Tidy launched a new five-year strategy. We are not naïve enough to believe that we can solve all the environmental challenges we face or, indeed, that we can even begin to shift the dial alone but we do believe it is our role to play our part, to do what we can, to influence those who can make a bigger difference and to share information and ideas with those who we work with, speak to and engage with every day.

Our new strategy breaks down our work not by programme or campaign but by environmental outcomes, identifying six focus areas where we believe our work can make a difference, whether that be big or small. Keep Britain Tidy's mantra is that small individual actions can, collectively, make a big difference.

### The six areas are

1. Reducing greenhouse gas emissions
2. Increasing action taken to live more sustainably
3. Increasing biodiversity
4. Increasing the amount of high-quality public space
5. Reducing resource use and waste produced
6. Reducing litter in the environment

This year's report will look at the work we, as a charity, have done in 2024/25 in each of these areas and report on the plans we have to take that work forward as we move into year two of the strategy.



## REDUCING GREENHOUSE GAS EMISSIONS

It is only sensible when you're thinking about how you can work to reduce greenhouse gas emissions that you look to your own carbon footprint and what you can do to put your own house in order. So, in 2024/25, having identified that our banking was our second largest emitter, Keep Britain Tidy moved our bank accounts. This single action reduced our banking emissions by two thirds – an annual reduction in emissions of 1,500 tonnes of CO<sub>2</sub>.

Our largest source of emissions comes from our pension funds. All new starters are now enrolled in a net zero pension scheme and we have moved the investments of our old defined benefit scheme to lower carbon funds, giving us a 12% reduction in emissions per £million invested.

To help schools understand and reduce their carbon footprints we established our Count Your Carbon tool as the nation's leading schools' carbon footprint calculator. Launched in March 2024, the calculator, which allows schools to look at their total carbon emissions and factor in things like uniforms and school trips, now has more than 2,100 schools registered to use it and 1,400 schools have completed calculations on the platform.

Our tool not only allows schools to calculate their footprint, it also makes a range of tailored recommendations about how to reduce it, highlighting both free and cost saving measures.

We are privileged to manage three programmes in England on behalf of the Foundation for Environmental Education (FEE): Blue Flag, Green Key and Eco-Schools. This global organisation has been reviewing the criteria for its Blue Flag and Green Key programmes, including how they can reduce emissions. Blue Flag is the prestigious international award for high standard beaches and Green Key is the leading standard for excellence in the area of

environmental responsibility and sustainable operation in the tourism industry. As part of our commitment to reducing greenhouse gas emissions, we fed into FEE's consultations with our own recommendations for improving the awards.

Our Eco-Schools programme's second Cut Your Carbon campaign, which ran for a month in November 2024, saw 2,431 nurseries, schools and colleges sign up to take part, with a total of 1,076,525 pupils. Actions taken included 'Ditch the Drive', 'Veggie Vibes' and 'Drop it Like it's Hot', which encouraged pupils to make their travel more sustainable by walking, using public transport or cycling, switch at least one day's meals to plant-based and turn down their home heating by at least one degree. The campaign resulted in a potential carbon saving of 518,274kg of CO<sub>2</sub>, which is the equivalent of driving a petrol car for 1.95 million miles, which would take you to the Moon and back four times!

### Looking ahead

In 2025/26, we will be building on the initial success of Count Your Carbon with the launch of a virtual 'playground'. This interactive educational resource will help engage pupils, allow them to understand where their school's carbon emissions come from and explore ways to reduce them.

In addition, we will be improving the carbon-cutting recommendations on the platform, providing each school with a bespoke decarbonisation plan.

We will also continue to grow our Cut Your Carbon campaign, which aims to take children and young people's learning about carbon reduction out of the classroom and into the home.



## INCREASING ACTION TAKEN TO LIVE MORE SUSTAINABLY

We saw a significant increase in the number of sites applying for the Green Key – the sustainability standard for the tourism industry – in 2024/25 and a total of 219 sites in England are now meeting the standard, an increase of 87 on 2023/24.

Our Eco-Schools programme remains the biggest environmental education programme in England, reaching more than 1.4 million pupils this year. The Eco-Schools programme covers a wide range of topics, including waste and energy, and puts children and young people at the heart of the programme. It also offers them an opportunity to learn about the actions they can take to make their school greener and more sustainable. In total, 2,162 schools were awarded the Eco-Schools Green Flag in 2024/25.

### Looking ahead

It is clear that while businesses have been on the journey to sustainability for a number of years, our research shows there is still some confusion among the public about what sustainability means for individuals. With this in mind, we will be focusing on research and development of a new sustainable living volunteer programme in 2025/26.

We will also continue our work with children and young people by developing a suite of new Eco-Projects to support schools and nurseries with their delivery of the Eco-Schools programme.



## INCREASING BIODIVERSITY

Through our Eco-Schools programme, 1,373 schools in England worked on the biodiversity topic in the academic year 2023/24. This resulted in more than 1.1 million m<sup>2</sup> of natural habitats being created or maintained to support biodiversity, for example through the creation or maintenance of meadows, wildflower or rewilding areas. In addition, schools created or installed 6,896 habitats to support insects, 7,176 animal habitats – bird or bat boxes, hedgehog homes etc, 10,542 animal feeders and 755 ponds, mini-ponds or temporary ponds.

Developed in partnership with the Bupa Foundation, our free Eco-Schools Healthy Summer Toolkit featured a 'Create a Grow-Zone Through Rewilding' activity as part of the toolkit, which was packed with fun activities to boost the health and wellbeing of both pupils and planet.

In addition, our volunteer programmes support and encourage volunteer efforts to improve biodiversity. Across our Ambassador and Care programmes, 27 groups - made up of 726 volunteers - regularly take part in activities to monitor, conserve and enhance biodiversity.

Wildlife monitoring activities, such as water vole or riverfly invertebrate surveying, are key to informing local biodiversity conservation efforts and are largely volunteer dependent. Some groups get even more stuck in and work to improve habitats, for example by removing

invasive species, planting trees and wildflower areas, and installing bat boxes. Many of our volunteer groups work in collaboration with other local stakeholders such as the Environment Agency and local authorities, meaning that their efforts are part of wider ongoing plans to improve biodiversity in rural and urban communities across the country.

### Looking ahead

To support our volunteers' efforts to protect habitats and improve biodiversity, we will develop nature and biodiversity guides for them in 2025/26.

In addition, we will investigate the potential of creating a 'green' beaches award scheme and scope out the inclusion of biodiversity into our schools' carbon calculator.

We will begin to explore how we can expand the Count Your Carbon calculator to allow schools to generate a biodiversity footprint, alongside a carbon footprint. Finally, we will be reviewing and updating the biodiversity and school grounds topic within Eco-Schools.



## INCREASING THE AMOUNT OF HIGH-QUALITY PUBLIC SPACE

Keep Britain Tidy believes that everyone should have access to high-quality green space. In an ideal world, this would mean that there would be safe and accessible high-quality parks within walking distance for every man, woman and child in the UK.

Our work to recognise and reward high-quality public space centres on our accreditations programme for parks and green spaces, the Green Flag Award, and the Blue Flag and Seaside Awards for beaches, marinas and inland bathing waters.

Each of these celebrates the very best our country offers to people, freely accessible to all.

In 2024/25, we saw an increase in the number of Green Flag Award-winning sites in the UK to 1,820. The number of beaches collecting a Blue Flag and/or Seaside Award rose to 151.

In addition, we worked with three local authorities with high levels of deprivation to develop Green Flag Award action plans, aimed at increasing the amount of quality green space in some of our country's poorest communities.

We now have five national operators of the Green Flag Award outside the UK as well as managing the award directly in 13 other countries, bringing the total number

of countries that have are using the Green Flag Award standard as the blueprint for excellence in parks to 18 outside the UK.

### Looking ahead

In line with our stated aim of increasing the amount of high-quality public space, we will look to accredit more green and blue spaces in 2025/26.

We will also start work on the creation of the Green Flag Award Academy to support our army of volunteer judges, without whom we could not assess almost 2,000 sites every year, and applicants. The academy will work with the sector to identify training needs and skills gaps and look to address them. We will also look to educate councillors, through the academy, about the importance and value of quality green space and what quality looks like.

In addition, we will be also looking to revise the Green Flag Award guidance to ensure alignment with the latest research and learning from the sector and we will be launching a new online portal, which will use the latest technology to enhance the experience of both applicants and judges.



## REDUCING RESOURCE USE AND WASTE PRODUCED

If we are to reduce resource use and waste produced as a society, we each need to look at what we consume and what we throw away. This is the focus of our Buy Nothing New Month which, in 2024/25, ran in November. In total, 3,640 people signed up to take part, on behalf of 12,458 individuals. Of those, 69% reported reusing or repurposing 'stuff', 46% fixed, repaired or mended, 10% borrowed, and 2,114 avoided buying anything new, which is quite a challenge in the run-up to Christmas!

Far too much waste ends up in our oceans and our Ocean Recovery Project has recovered and recycled an amazing 32 tonnes of net and rope from the marine environment in 2024/25 and sent it for recycling. In addition, the team also recovered, stripped and recycled 907 broken bodyboards from the beaches of Devon and Cornwall over the summer.

We published the first set of findings from our new Waste Prevention Tracker Survey this year. This survey monitors public attitudes and behaviours when it comes to reducing and reusing the things we own and buy as well as the barriers that prevent people reducing and reusing. The finding from this tracker will be used by the charity as the go-to data set when it comes to tracking changes in attitudes and behaviours over time.

Decades of messaging about recycling means that the majority of people think that if they 'do' their recycling they are doing the best for the environment. In 2024/25 we developed new 'Recycling is good but we can do better' communications toolkit for local authorities, which included a reframing of the classic 'Reduce, Reuse, Recycle' mantra. After seeing this reframing, 58% of our research participants recognised better ways to minimise their environmental footprint beyond recycling and 51% felt more motivated to protect the planet through their actions.

### Looking ahead

We will be looking at how we develop our campaigning work around resource use and waste reduction and will continue to focus on growing Buy Nothing New Month in 2025/26.

We will also work with more harbours to help develop solutions that allow the collection and recycling of marine litter through our Ocean Recovery Project.



## REDUCING LITTER IN THE ENVIRONMENT

Keep Britain Tidy was founded in response to the growing problem of litter in the 1950s and that work is still one of our key aims in our five-year strategy.

In February 2025, we published our latest report on the problem of litter in England, *A Rubbish Reality: Our litter problem and why it matters*. This report, looking back on a decade of data and pulling in our latest survey of public perceptions, sets out the scale and nature of the country's litter problem, the link between poor local environmental quality and deprivation and the actions that are needed to tackle it.

The report caused quite a stir in the media, with 351 pieces of coverage including The Guardian, The Mail, Talk Radio, Public Sector Executive and Resource magazine.

Of course, in 2024 we ran our annual Great British Spring Clean – our flagship campaign that aims to remove litter pollution from our streets, parks and beaches. In total, 326,000 volunteers pledged to pick up 425,626 bags of rubbish during the campaign period and it was supported by 288 local authorities and parish councils. The social media reach of the campaign was 61.75 million and there were 642 individual pieces of coverage across print, broadcast and online media.

The Great British Spring Clean is just one, albeit big moment in the year. For year-round work we have 2,989 signed-up Litter Heroes who are working to tackle litter all year round in their communities, an increase of 789 on 2023/24. We have also grown the number of Litter Heroes Ambassadors and group leaders from 229 in 2023/24 to 295 this year. We are delighted to report that an increasing number of our volunteers are not only picking up the litter, they are also recycling what they can, with 56% telling us they are now recycling, an increase of five per cent on 2023/24.

Chewing gum litter is notoriously difficult to clean up but, thanks to the industry-funded Chewing Gum Task Force, we were able to award grants worth a total of £1.585 million to 54 councils across the country. The money was used to clean an estimated 500,000m<sup>2</sup> of pavements.

Our work to tackle the most prevalent form of litter, cigarette-related litter, continued in 2024/25 and since we began the programme in 2022, we have seen a 17% reduction in this type of litter across the country, with more than 95% of the target audience for our smoking-related litter campaign having seen our national advertising campaign.

### Looking ahead

In 2025/26 we will complete work on our ground-breaking Litter Pact project, which aims to reduce litter and change behaviours through a programme of tried-and-tested interventions and community engagement activity in a geographically defined area over a 12-month period. This work will culminate with the production of a blueprint designed to help local authorities replicate the model, reduce litter and, therefore, reduce the costs of clean-up.

We will continue to deliver the Great British Spring Clean, which has become a fixture in the calendar for so many businesses, local authorities, schools and other charities and NGOs and will engage and support more volunteers across the country to grow the amount of litter removed from the environment throughout the year.

Our work to tackle smoking-related litter will continue, campaigning at both a national level and locally, with three pilot town-scale partnerships across the country.



## LOOKING BEYOND OUR ENVIRONMENTAL OUTCOMES

To be an effective and efficient charity, Keep Britain Tidy not only has to 'do the doing', we also have to lobby for the change we want to see with those who have the power to make change happen at a systemic level, seek to influence the national conversation when it comes to the environment on people's doorsteps and ensure we have the very best team to deliver our work.

With these aims in mind, Keep Britain Tidy continued to use its voice in 2024/25.

In total, the charity and our programmes were referenced more than 22,000 times in media clips across print, broadcast and online and our social media posts gained 30,323,063 impressions and 980,779 engagements.

We relaunched two All-Party Parliamentary Groups in the aftermath of the general election, the Tidy Britain APPG and the Parks & Green Spaces APPG, and 79 parliamentarians from the House of Commons or the House of Lords are members of one or both of these groups.

We welcomed ministers from the new Labour government to a number of our key events, including our 70th birthday celebration, the launch of the Great British Spring Clean and our Network Conference. We also won the backing of Prime Minister Sir Keir Starmer for our Great British Spring Clean.

Local authorities are at the front line of the battle to create a better environment for people and nature, and we worked with 180 local authorities and other organisations to reduce resource use, litter and waste, improve the quality of public space and help people live more sustainably.

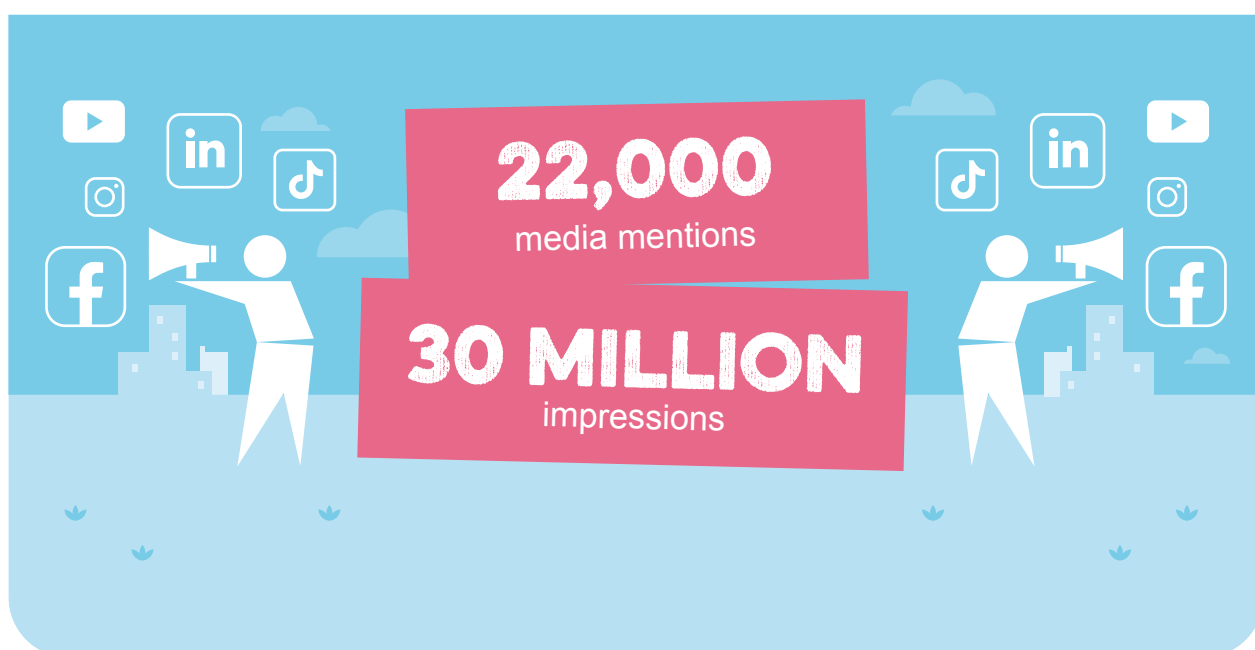
The Keep Britain Tidy Network supported 119 member organisations and we are delighted to report that our members gave us a Net Promoter Score of 57 (a score above 50 is considered to be excellent).

Keep Britain Tidy is always looking to find new solutions to the challenges we face and in 2024/25 we worked on eight research/pilot intervention projects through our Centre for Social Innovation.

Finally, the success of any charity or indeed any organisation is dependent on having the best possible workforce, who are happy and able to bring all their skills and, in fact, their whole self to work. Our anonymous staff survey, which is run every year, shows that 95% of our staff are satisfied with Keep Britain Tidy as a place to work and we are proud to be an inclusive employer with LGBTQ+ and disability representation that is above the Office for National Statistics average.

Two of our staff were recognised externally for their contribution to the environmental sector. Dr Anna Scott, our Director of Services, was named No.7 in the Resource Hot 100 – an annual poll looking at the recycling industry's most influential figures – and our Research and Innovation Manager Lorna Jackson was named in the 35 Under 35 awards, which recognises trailblazers within the environmental sector who are striving for professional excellence, promoting innovation and giving back to their company or community.

We have made excellent progress in delivering year one of our five-strategy and we continue to work to ensure that everyone feels that Keep Britain Tidy is a charity of which they can be part, whether that is as an employee, a volunteer or a supporter.



# WE WOULD LIKE TO THANK

## OUR VOLUNTEERS

- GBSC's 326,000 #LitterHeroes
- Our 6,554 year-round #LitterHeroes, Ambassadors and Care team volunteers
- Accreditation judges, providing assessment days:
  - Blue Flag: 24
  - Green Flag: 403

## OUR PARTNERS AND FUNDERS:

- Players of People's Postcode Lottery

We are grateful for the support received from players of People's Postcode Lottery, which has helped further our work in areas including litter reduction, sustainable living and carbon reduction. Since 2017, players of the People's Postcode Lottery have donated £6,675,000 to Keep Britain Tidy.



We would also like to thank our other invaluable grant funders and corporate donors, individual supporters, and delivery and media partners, including:

- Anglian Water
- Artfarm
- Ashden Climate Solutions
- Bupa Foundation
- Calisen Group Holdings
- Calisen Impact Charitable Trust
- Clear Channel
- Cushman & Wakefield
- Coca-Cola Great Britain
- East Mercia Rivers Trust
- FatFace Foundation
- Garfield Weston Foundation
- Intelligent Facility Solutions
- John Swire 1989 Charitable Trust
- Jones & Co. Styling Opticians
- KFC
- Matilda's Legacy
- McDonald's
- Mars Wrigley
- Nestlé
- Pepsi MAX
- Perfetti Van Melle
- Southwest Water
- The Swire Charitable Trust
- Walkers



## GOVERNANCE

### OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES OF THE CHARITY

Our vision is of a clean and healthy environment, rich in wildlife and valued by people who 'love where they live'.

To fulfil our vision, we must tackle the major environmental issues facing our world today. We are facing catastrophic loss of biodiversity, climate change and ecological degradation. However, we believe that everyone has a role to play in improving the environment on their doorstep and, through local action, we can each contribute to solving global environmental issues. We know we face enormous challenges but we also understand the power of working together.

We use our position as a longstanding, recognised and respected charity to advocate for change across the challenging issues we were established to tackle 70 years ago – litter, waste, resource use and the quality of our public spaces.

Following the Articles of Association, the objects for which the charity is established are:

- To educate the public concerning the preservation, protection and enhancement of the environment, the use of sustainable waste management practices and the impact of individuals' actions on the environment
- To protect, preserve and enhance the environments of town and country in the United Kingdom for the general benefit of the nation at large
- To preserve and protect the physical and natural environment for the public benefit by promoting waste reduction, reuse, reclamation and recycling of waste materials and the benefits of sustainable consumption and production

The Trustees have had regard to Charity Commission guidance on public benefit. Activities to achieve this are detailed within the Trustees' Annual Report.



Our objectives detailed in our five year strategy to 2030 are as follows:

### 1. Reduce greenhouse gas emissions

By 2030, we will:

- Grow our ground-breaking school carbon calculator so that all schools in England have used the calculator to reduce emissions
- Deliver the Cut Your Carbon campaign nationally
- Deliver carbon and sustainable living training and tools for local authorities and volunteers to enable action across half of all local authority areas
- Update our accreditation schemes to ensure CO<sub>2</sub> reduction is considered at all accredited sites
- Reduce emissions from our own operations by at least 50%

### 2. Increase action taken to live more sustainably

By 2030, we will:

- Expand our volunteer offer to create Sustainability Ambassadors who take action to live more sustainably at home and in their communities and achieve Sustainability Ambassadors in half of all English local authority areas (carbon, biodiversity and sustainable living training and tools)
- Double the number of Eco-Schools in England so that more pupils and their families are taking action to live more sustainably
- Double the number of accredited Green Key sites in England so that more hospitality sites are operating more sustainably

### 3. Increase biodiversity

By 2030, we will:

- Update our accreditation schemes to ensure sufficient biodiversity and nature recovery at all accredited sites (Green Flag Award, Green Flag International, Blue Flag, Seaside Award, Green Key and Eco-Schools)
- Investigate the potential for a new coastal accreditation scheme that focuses on the restoration of habitats and protection of nature
- Double the amount of habitat improved through our volunteer programmes

### 4. Increase the amount of high-quality public space

By 2030, we will:

- Increase the number of green space sites achieving Green Flag Award status
- Increase the number of blue space sites achieving Blue Flag and Seaside Award status
- Increase high-quality public space in the 30 local authorities with the highest Index of Multiple Deprivation Increase the number of Green Flag Award International operators to 15

### 5. Reduce resource use and waste produced

By 2030, we will:

- Increase action taken year-on-year to reduce, reuse and repair by scaling up our national resource reduction campaign (Buy Nothing New Month)
- Deliver training and tools for local authorities and volunteers to half of all local authority areas to educate and drive action to reduce resource use and waste
- Update our accreditation schemes to ensure resource use and waste reduction are considered at all sites
- Drive a reduction in resource use in schools through the carbon calculator
- Work with five local authorities to develop robust case studies that identify and deliver research and innovations to reduce resource use and waste across communities

### 6. Reduce litter in the environment

By 2030, we will:

- Deliver an annual national campaign to remove and prevent litter
- Work with volunteers, local authorities and corporate partners to reduce on-the-ground litter
- Increase the number of volunteers working with us year-on-year to tackle litter
- Increase the recycling of litter collected through our work year-on-year

## GOVERNING DOCUMENT

Keep Britain Tidy ('the Charity') is incorporated in the United Kingdom as a Private Company Limited by Guarantee (Registration Number: 3496361) and is a Registered Charity (Charity Number: 1071737). The present Trustees and any past Trustees who served during the year together with the Chief Executive and the names of the senior executive staff are given on page 17 and the external advisors are set out on page 18.

The Charity is governed by Articles of Association which were last adopted at the Annual General Meeting on 6 December 2012.

Keep Britain Tidy has a trading subsidiary, ENCAMS Enterprises Ltd, and together they form the Keep Britain Tidy Group.

## REGISTERED OFFICE

Elizabeth House  
The Pier  
Wigan  
WN3 4EX

## THE BOARD OF TRUSTEES

The Board of Trustees is responsible for the overall governance of Keep Britain Tidy. The Board of Trustees had eight members at 31 March 2025. Trustees are normally appointed by the Board for three years through a transparent and open recruitment process. They may then be appointed for further terms. They retire in rotation to ensure that the Board has the full range of skills and experience needed to determine and monitor the charity's strategic direction. The current Chair was appointed in April 2016. During 2024/25, there were no new Trustees appointed, and no Trustees resigned at the end of their term.

The Board of Trustees met four times this year. At these meetings, they set the organisation's business strategy, approve business plans and budgets and review its operational, health and safety, and financial performance. They work closely with the key management staff and must understand all aspects of the charity's work. The Directors/Trustees have indemnity insurance cover.

## TRUSTEE INDUCTION AND TRAINING

There is a comprehensive induction programme for new Trustees and all Trustees are encouraged to attend appropriate training events that will help them with their roles and responsibilities. In addition, Trustees are kept fully up to date with the organisation's operations through presentations at Board meetings, regular reports and invitations to participate in external events.

All Trustees give their time freely but are entitled to reimbursement of expenses incurred in attending Board and other meetings or performing other duties as a Trustee of the charity. Trustees are required to disclose all relevant interests and formally register them at Board meetings. Details of Trustee expenses and related party transactions are disclosed in Note 22 and Note 26 respectively.

There are two sub-committees to the Board, each of which has established terms of reference and report back directly to the Board.

## AUDIT AND FINANCE COMMITTEE

The Committee comprises some Trustees who, in the opinion of the Board, are most appropriately qualified to exercise independent judgement on the matters relevant to the Committee. The Committee's role is to oversee risk management, the scope and findings of any audit work commissioned and the charity's policies and practices regarding accounting, anti-fraud and whistleblowing. In addition, it reviews the external audit arrangements and the charity's financial reports, including financial forecasts and budgets. The Committee reviews the Reserves Policy and the charity's position in respect of its liability to meet any deficit on the defined benefit pension scheme. The Committee operates in an advisory capacity to the main Board on all these matters. It met four times this financial year.

## REMUNERATION AND NOMINATION COMMITTEE

The Committee comprises several Trustees who, in the opinion of the Board, are most appropriately qualified to exercise independent judgement on the matters relevant to the Committee. The Committee's role is to consider any matters relating to the awarding of general pay increases and the remuneration of key management staff as may be delegated by the Board, along with making recommendations to the Board of Trustees regarding the appointment of Trustees and the Chair. The Committee operates in an advisory capacity to the main Board on all these matters. No meetings of the committee took place this financial year, all pay awards being agreed by the full Board.

## MEMBERS OF THE BOARD OF TRUSTEES

The following Directors (who are also Trustees of the charity) held office between 1 April 2024 and the date of this report (24 September 2025):

NAME	DATE APPOINTED	
Suzy Brain England OBE	1 April 2016	Chair
Philippa Anderson	1 May 2016	Deputy Chair, Chair of Remuneration and Nomination Committee
Kresse Ann-Marie Wesling MBE	15 November 2018	
Vincent Neate	25 March 2019	Deputy Chair, Chair of Audit and Finance Committee
Raymond Mills	16 April 2019	Deputy Chair
Lydia Burns	6 October 2021	
Vanessa Maselino	6 October 2021	
Muhammad Ali	6 October 2021	

### STATEMENT OF TRUSTEES' RESPONSIBILITIES AND CORPORATE GOVERNANCE

The Trustees, who are also directors of Keep Britain Tidy for the purposes of company law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). As required by company law, this Trustees Annual Report included the directors report. Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP 2019 (FRS 102)
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue operating

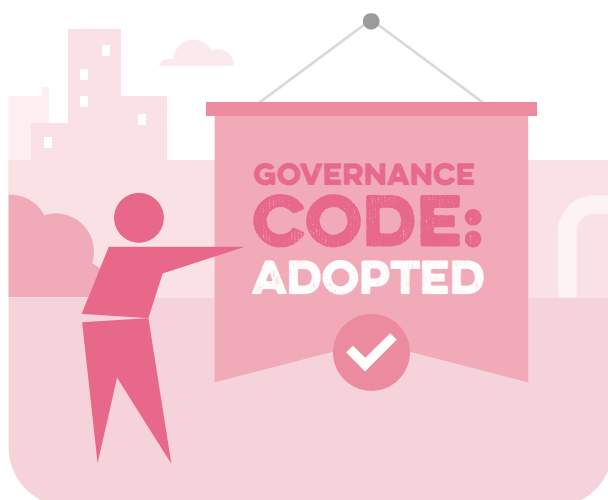
The Trustees are responsible for ensuring that adequate accounting records are kept which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for ensuring the maintenance and integrity of the corporate and financial information on the Keep Britain Tidy website.

## MANAGEMENT AND STAFFING

The Chief Executive Officer is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Trustees have approved a detailed scheme of financial delegation for the Chief Executive Officer and other key management staff. The Chief Executive Officer is responsible for ensuring that the charity delivers the business plan and services specified and that key performance indicators are met.

## KEY MANAGEMENT PERSONNEL – THE EXECUTIVE TEAM

Allison Ogden-Newton	Chief Executive Officer
Ruth Jenkins	Finance Director/ Company Secretary
Andrea Crump	Chief Operations Officer
Helen Bingham	Director of Communications
Anna Scott	Director of Services
Liam Kurzeja	Marketing Manager
Lucy Hatton	Director of Smoking Related Litter



## PAY POLICY FOR KEY MANAGEMENT PERSONNEL

The Trustees are responsible for setting the framework and broad policy for the remuneration of the charity's Chief Executive Officer and Executive Directors. Overseen by the Remuneration and Nomination Committee, they ensure that all appropriate factors are taken into account in setting executive pay policy including the affordability, encouraging optimal performance and consistency with individual contributions to the success of the organisation. Salaries are set to be both appropriate and competitive according to market rates.

## CORPORATE GOVERNANCE

The Trustees have reviewed the Charity Governance Code and discussed its principles and recommended practice, and are pleased to have adopted the Code.

Internal controls over all forms of commitment and expenditure continue to be reviewed to improve their effectiveness. Processes are in place to ensure that performance is monitored and the appropriate management information is prepared and reviewed monthly by executive management and regularly by the Audit and Finance Committee and the Board of Trustees. The internal control systems are designed to provide reasonable but not absolute assurances against material misstatement or loss.

They include:

- A strategic plan and annual budget approved by the Trustees
- Regular consideration by the Trustees of financial results, variances from budget and non-financial performance indicators
- Delegation of day-to-day management authority and segregation of duties
- Identification and management of risks

The charity is subject to a full external audit each year and the findings of this process are presented independently to the Board. In addition, the Board takes specialist advice on matters of specific interest or concern as and when considered necessary. In the year to March 2025, the Board did not commission any pieces of work of this nature.

The full Board meet four times a year, with additional sub committee meetings.

The charity has complied with prevailing laws and regulations.

## RISK MANAGEMENT

The charity maintains a corporate risk register covering a wide range of organisational risks. The Executive Team reviews the risk register regularly to ensure that mitigating actions and activities are appropriate and timely. Risks are categorised by their likelihood and the impact on the charity and each risk is assigned to a member of the Executive Team for overall management. Due regard is also taken of the effectiveness of existing controls.

The Trustees, both through the Audit and Finance Committee and at Board meetings, have examined the risk management system and the risk register with particular attention to the major risks identified. They are satisfied that a proper system is in place and that appropriate measures are being taken where necessary to mitigate the potential impact.

The Trustees consider that there are two principal risks facing the organisation and these are detailed below:

**Defined benefit pension scheme** – The Trustees are aware of the additional financial risk to the organisation posed by any deficit in the defined benefit pension scheme. The Trustees maintain a close dialogue with the Pension Scheme Trustees. Keep Britain Tidy has worked closely with the Pension Trustees and advisers to implement a revised strategy to manage down the pension deficit more quickly, and are pleased that the latest valuation shows assets in excess of liabilities. In accordance with FRS 102, the excess of assets over liabilities has been impaired to zero, recognising that the Charity will not receive the excess of assets as a future cash return, and that there are still real future costs to meet to secure a Buy Out position. The valuation for 31st March 2025 was completed after the year end.

**Informing and influencing** – The Trustees are aware of the additional risks facing the charity as a result of changes to government policies. The Trustees aim to mitigate this risk through engaging with key decision-makers and influencers in government, particularly regarding the environment. We have also developed clear policy positions in key areas.

## PROFESSIONAL ADVISERS

**Auditor:** MHA  
2 London Wall Place  
London EC2Y 5AU

**Solicitors:** Forbes Solicitors  
2-8 Wellington Street  
Blackburn BB1 8DD

Bates Wells LLP  
(For Intellectual Property matters)  
10 Queen Street Place  
London EC4R 1BE

**Bankers:** HSBC Bank Plc  
Crompton Street  
Shop 21 The Grand Arcade  
Wigan WN1 1BH

Lloyds Bank  
25 Gresham Street  
London EC2V 7HN

**Actuaries:** Broadstone Consulting  
100 Wood Street  
London EC2V 7AN



# FINANCIAL REVIEW

During the year the group recognised £16.6m in income. After expenditure of £13.8m, net income before any actuarial gain or loss on the defined benefit pension scheme was £2.7m.

Just under two thirds of income has arisen as restricted funds this year (£10.0m). Broadly, restricted funding allows us to target key objectives both nationally and regionally, while Local Authority funded work allows us to target our expertise at a local level.

An actuarial loss on the defined benefit pension scheme of £0.8m resulted in a total increase in funds of £1.9m. This brought the total funds carried forward to £7.1m.

Unrestricted funds increased from £3.7m to £6.5m. Separating out the pension reserve of £nil and designated funds of £2.1m, general unrestricted funds stand at £4.3m at the year end.

We continue to work to manage the defined benefit pension scheme net liability down, and the success of this approach is reflected in the fact that this is the first year that the valuation of the scheme has reflected a net surplus (an excess of assets over liabilities). In accordance with FRS 102, on the basis that we still expect to incur additional costs reaching a Buy Out for the scheme, we have recorded an impairment against the fund such that it is reflected in the accounts at a £nil value at year end. The valuation basis we are required to use for these accounts is different to the solvency funding level valuation basis used to calculate the costs for scheme Buy Out, and also different to the basis the pension scheme trustees use to calculate the contributions the Charity s required to make to the scheme.

Buy Out is a financial agreement where an employer's pension scheme transfers the responsibility for paying member pensions to an insurance company. It represents the point at which Keep Britain Tidy as an employer would no longer have a liability in relation to the scheme. The Trustees are seeking to reach this position in order to give the Charity the best circumstances for delivering our mission into the future. The scheme actuaries currently estimate our solvency funding level at 80%.

In order to make progress to this objective, the Trustees have designated £1.5m towards future costs of Buy Out, and £0.3m towards associated legal and professional costs.

Cash balances remain strong, at £7.3m at year end.

Keep Britain Tidy's trading subsidiary, ENCAMS Enterprises Limited, made a £0.2m profit in the year. Profits are gift aided to Keep Britain Tidy within 10 months of the year end.

Please note that we have not included disclosures on greenhouse gas emissions, energy consumption and energy efficiency in this section, normally required under part 7A of schedule 6 of the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008, since the Charity uses less than 40,000KWh of energy in the year. Our Eco Audit illustrated that over 99% of our emissions were from financed

emissions – from our pensions and banking, which is why we have focussed our efforts on reducing emissions from these areas, as discussed in the Reducing Greenhouse Gas Emissions section of our report above.

## RESERVES POLICY

The Trustees believe that the charity should hold financial reserves because:

- It has no endowment funding.
- It requires protection against and the ability to continue operating despite unforeseen setbacks.
- It requires the ability to take advantage of change and opportunities to further its objectives.

The Trustees have reviewed the reserves policy and reassessed the amount needed to ensure the charity can run efficiently and sufficiently mitigate risks of events outside their control. Each year the Trustees consider the appropriate level of free cash reserves. The intention of the Trustees is to hold sufficient reserves to enable expenditure to be reduced in a managed fashion, should the need arise, avoiding the need to halt work abruptly.

Due to the nature of our work, where funding is for defined periods, and licencing arrangements are subject to renewal, the Trustees have agreed that free reserves should reflect the costs of orderly closure of between one and three significant work streams concurrently, to reflect a reasonable assessment of potential risk. These costs are calculated as notice period plus redundancy costs to the programme staff directly concerned, plus notice and redundancy costs for the proportion of core staff affected by this organisational reduction in scale. These are added to the costs of 4 months of unrestricted running costs, to allow Trustees decision making time before enacting any closures.

The calculation of these costs for the year ahead (2024/25) is between £1.8m and £2.4m.

The level of free unrestricted reserves stands at £4.2m (calculated as general funds less the net value of fixed assets). The Trustees have this year set aside two new designated funds of £1.5m and £0.3m respectively, to contribute towards future costs of a pensions Buy Out and the associated legal and professional costs.

Details of the charity's funds are shown in Notes 15 and 16. An analysis of the charity's net assets between the funds is given in Note 17. The cash balances of the Group at 31 March 2025 were £7.3m (2024: £11.6m).

The Trustees consider that sufficient resources are held in an appropriate form.

## Funds held on behalf of others

Keep Britain Tidy has been commissioned by chewing gum manufacturers to administer a grant scheme to remove and reduce gum litter in local authorities around the country. Keep Britain Tidy holds these funds in a separate bank account until they are paid out in grants.

## FUNDRAISING

The charity fundraises using internal staff time, and has not used professional external fundraisers or commercial participators in this period. The charity is registered with the Fundraising Regulator: we comply with their standards and have not received any complaints in relation to fundraising during the period. We do not carry out individual fundraising, avoiding risks of privacy intrusion, persistent soliciting or undue pressure. This is not a material area of expenditure. During the year we met our fundraising targets.

## EMPLOYEES

There is a continued commitment to forging an organisation where staff feel supported and included. Employees are kept informed via 'The Weekly News' as well as through meetings, emails, and intranet and through communications from the Chief Executive. The charity supports equality of opportunity and is committed to the training and development of its employees. There is a strong desire to retain a degree of flexible working and a selection of employee benefits. An individual's development is assessed through annual appraisals. Training and development programmes are provided to develop employees for both their current and future roles and to meet the charity's present and future needs.

## PENSIONS

In addition to the current money purchase schemes, the charity operated a defined benefit pension scheme until 2008. The actuarial surplus or deficit on the funding of the scheme is recalculated annually. This year the accounts report a Pension Reserve surplus for the first time (2024: a deficit £2.409m). In accordance with FRS 102 we have impaired the excess of assets over liabilities to bring the asset at year end to £nil, reflecting that costs are still anticipated to reach Buy Out for the scheme. This is shown in Note 20 to the accounts. Any current accumulated deficit in the scheme is deducted from unrestricted reserves under FRS 102 principles. The Trustees are aware of the very volatile nature of the deficit calculated according to FRS 102 and

that this balance can vary greatly depending on the assumptions made at valuation dates. The most recent recalculation resulted in a recognised actuarial gain of £0.416m, however the impairment of the originally valued net asset of £1.212m brings the final figure to a total actuarial loss of £0.796m (2024: actuarial loss of £0.669m) being recorded in the charity's Statement of Financial Activities due to investment performance and market value at the balance sheet date.

Following the impairment of the net asset at valuation, the Pension Reserve under FRS 102 increased by a net £2.409m to £nil (2024: decreased by a net £0.519m) at March 2025 reflecting a significant additional £3m contribution into the scheme during the year, together with positive actuarial movements.

## GOING CONCERN

In meeting their obligation to consider the going concern status of the organisation, the Trustees have reviewed the revised plans and forecasts prepared by management for the period to October 2026. Particular regard was placed on the organisation's ability to meet its obligations regarding the deficit on the defined benefit pension scheme. They have considered the organisation's ability to fund its activities and recognise the need for the charity to find new sources of income and funding. The Trustees have concluded that the forecasts prepared are appropriate and the organisation can reasonably expect to continue to fund its programmes and activities. They also believe the charity can meet its financial obligations regarding contributions towards the defined benefit pension scheme as agreed with the pension scheme Trustees. The organisation's progress with meeting its forecasts will be monitored and mitigating actions taken if necessary. The Trustees have concluded that it is appropriate to consider the organisation a going concern.

## PAY REPORTING

We have voluntarily undertaken to disclose our pay gaps in relation to gender, ethnicity, sexuality and disability in line with best practice.

## GENDER PAY REPORTING

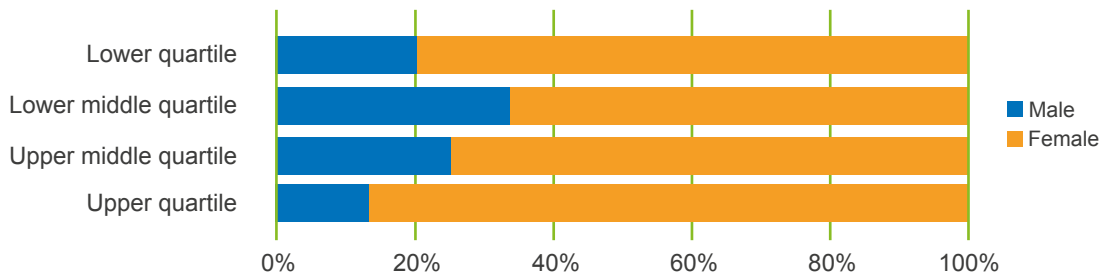
The mean difference between the average hourly pay of women and men across the organisation is £3.19 in favour of women, and the median difference is £2.34 in favour of women.

The mean gender pay gap in hourly pay as a percentage of men's pay is -14.6% (i.e. in favour of women). The median gender pay gap in hourly pay as a percentage of men's pay is -12.36% (i.e. in favour of women).

We use an external salary benchmarking tool that reviews salaries by the skills and competencies required in the job description of each role. Through this methodology we ensure that salaries with similar scoring are awarded similar pay. As a result we are confident that this pay discrepancy in favour of women reflects a preponderance of women in more senior roles in each of the pay quartiles. We recognise that this is a common position in small to medium sized charities, with men generally taking a higher proportion of senior roles in larger charities that Keep Britain Tidy.

Our gender representation by quartile is shown below.

### GENDER REPRESENTATION BY PAY QUARTILE



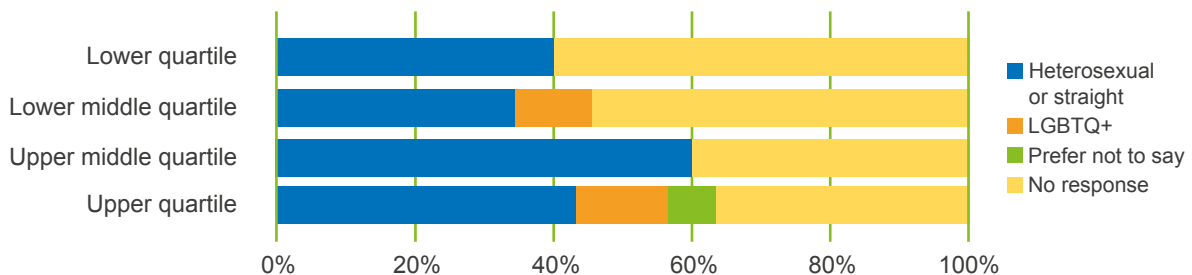
## ETHNICITY PAY REPORTING

Our median ethnicity gap in hourly pay as a percentage of white pay is -23.67% (i.e. in favour of non-white staff). As part of our Equity, Diversity & Inclusion work, we have set targets for non-white representation levels to reflect the demographics of the UK. We are monitoring progress against these targets alongside salary gaps to assess improvements.

## LGBTQ+ PAY REPORTING

Median hourly pay for heterosexual or straight staff is £24.59, and for LGBTQ+ staff it is £29.50 (£4.91 in favour of LGBTQ+ staff). For those who prefer not to say it is £43.51, and for staff who did not respond, £22.74. We will continue to monitor the spread of LGBTQ+ staff across the pay quartiles, and representation against UK-wide demographic data.

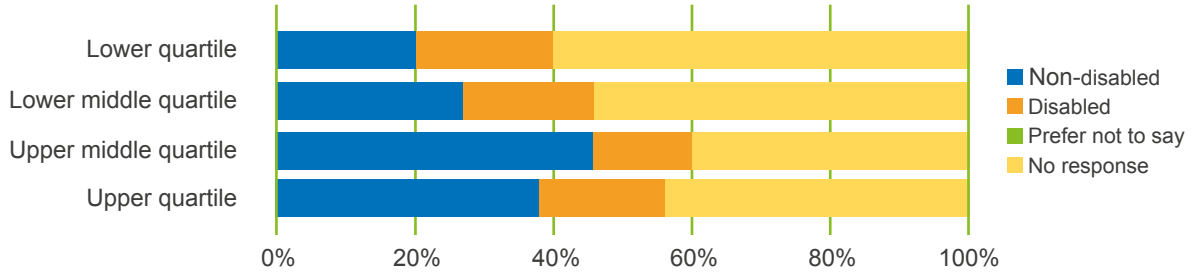
### SEXUAL ORIENTATION BY PAY QUARTILE



## DISABILITY PAY REPORTING

We are encouraged to see representation of staff with disabilities across the pay quartiles. The median hourly pay for the organisation was £24.31. For non-disabled staff it was £23.21 and for disabled staff it was £28.54, £5.33 in favour of disabled people. For those not responding it was £23.49.

### DISABILITY: REPRESENTATION BY PAY QUARTILE



## STATEMENT OF DISCLOSURE OF INFORMATION TO AUDITOR

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The Trustees' Annual Report was approved by the Trustees on 24th September 2025 and authorised to be signed on its behalf by:

**SUZY BRAIN ENGLAND OBE**  
**CHAIR AND TRUSTEE**

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF KEEP BRITAIN TIDY FOR THE YEAR ENDED 31 MARCH 2025

## OPINION

We have audited the financial statements of Keep Britain Tidy (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 March 2025 which comprise the Consolidated Statement of Financial Activities, the Group and Charity Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2025, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

## BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report.

We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the Trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the Trustees' Report (incorporating the Group Strategic Report and the Directors' Report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Trustees' Report (incorporating the Group Strategic Report and the Directors' Report) has been prepared in accordance with applicable legal requirements.

## MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report (including the Group Strategic Report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or

- The parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of Directors' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit

### RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement included in the Trustees' Report, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

### AUDITORS RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements;
- Enquiry of management to identify any instances of known or suspected instances of fraud;
- Enquiry of management around any actual and potential litigation and claims;
- Reviewing the design and implementation of control systems in place and testing operational effectiveness;

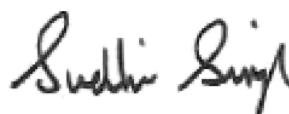
- Performing audit work over the risk of management override, including testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures alongside supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

### USE OF THIS REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Sudhir Singh FCA, Senior Statutory Auditor

For and on behalf of MHA, Statutory Auditor

London, United Kingdom

Date: 7 October 2025

MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542).

MHA are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>INCOMING RESOURCES</b>						
Donations	2,960,859	-	2,960,859	2,526,811	-	2,526,811
Charitable Activities	3,426,918	10,016,904	13,443,822	3,534,460	9,718,825	13,253,285
Investment Income	166,791	-	166,791	209,870	-	209,870
<b>Total Incoming Resources</b>	<b>6,554,568</b>	<b>10,016,904</b>	<b>16,571,472</b>	<b>6,271,140</b>	<b>9,718,825</b>	<b>15,989,965</b>
<b>RESOURCES EXPENDED</b>						
Charitable Activities	2,868,626	10,928,676	13,797,302	2,535,991	10,807,277	13,343,268
<b>Sub Total - Operational Expenditure</b>	<b>2,868,626</b>	<b>10,928,676</b>	<b>13,797,302</b>	<b>2,535,991</b>	<b>10,807,277</b>	<b>13,343,268</b>
Other Expenditure	38,000	-	38,000	82,000	-	82,000
<b>Total Resources Expended</b>	<b>2,906,626</b>	<b>10,928,676</b>	<b>13,835,302</b>	<b>2,617,991</b>	<b>10,807,277</b>	<b>13,425,268</b>
<b>NET INCOME/(EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>	<b>3,647,942</b>	<b>(911,772)</b>	<b>2,736,170</b>	<b>3,653,149</b>	<b>(1,088,452)</b>	<b>2,564,697</b>
<b>OTHER RECOGNISED GAINS AND LOSSES</b>						
Actual gains / (losses) on the defined benefit pension scheme	(796,000)	-	(796,000)	(669,000)	-	(669,000)
<b>NET MOVEMENT IN FUNDS</b>	<b>2,851,942</b>	<b>(911,772)</b>	<b>1,940,170</b>	<b>2,984,149</b>	<b>(1,088,452)</b>	<b>1,895,697</b>
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward	3,664,378	1,471,509	5,135,887	680,229	2,559,961	3,240,190
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>6,516,320</b>	<b>559,737</b>	<b>7,076,057</b>	<b>3,664,378</b>	<b>1,471,509</b>	<b>5,135,887</b>

All activities are continuing.

The notes on pages 28 to 48 form part of these financial statements.

The surplus of Keep Britain Tidy only (unconsolidated) is:	<b>2,769,211</b>	<b>2,548,936</b>
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## CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2025

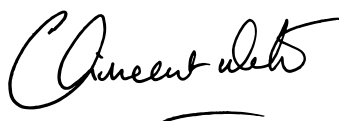
	Notes	2025		2024	
		£	£	£	£
<b>FIXED ASSETS</b>					
Intangible Fixed Assets	9		133,650		156,467
			133,650		156,467
<b>CURRENT ASSETS</b>					
Debtors and Prepayments	10	1,688,156		2,734,978	
Cash at Bank and in Hand		7,301,975		11,618,170	
		8,990,131		14,353,148	
<b>CURRENT LIABILITIES</b>					
Creditors amounts falling due within one year	11	(2,037,724)		(6,954,728)	
<b>NET CURRENT ASSETS</b>			6,952,407		7,398,420
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			7,086,057		7,554,887
Provisions for liabilities and charges	13		(10,000)		(10,000)
<b>NET ASSETS EXCLUDING PENSION LIABILITY</b>			7,076,057		7,544,887
Pension scheme liability	20		-		(2,409,000)
<b>NET ASSETS</b>			7,076,057		5,135,887
<b>FUNDS</b>					
Restricted Funds	15	559,737		1,471,509	
Designated Funds	14	2,173,424		430,178	
General Unrestricted Funds	14	4,342,896		5,643,200	
Pension Reserve	14		-	(2,409,000)	
			7,076,057		5,135,887

The notes on pages 28 to 48 form part of these financial statements.

These financial statements were approved by the directors and authorised for issue on the 24th September 2025 and signed on their behalf by:



Suzy Brain England OBE - DIRECTOR



Vincent Neate - DIRECTOR

## CHARITY BALANCE SHEET AS AT 31 MARCH 2025

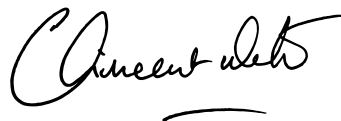
	Notes	2025		2024	
		£	£	£	£
<b>FIXED ASSETS</b>					
Intangible Fixed Assets	9		133,650		156,467
			133,650		156,467
<b>CURRENT ASSETS</b>					
Debtors and Prepayments	10	1,927,905		2,769,814	
Cash at Bank and in Hand		6,350,969		10,788,706	
		8,278,874		13,558,520	
<b>CURRENT LIABILITIES</b>					
Creditors amounts falling due within one year	11	(1,574,169)		(6,441,570)	
<b>NET CURRENT ASSETS</b>			6,704,705		7,116,950
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			6,838,355		7,273,417
Provisions for liabilities and charges	13		(10,000)		(10,000)
<b>NET ASSETS EXCLUDING PENSION LIABILITY</b>			6,828,355		7,263,417
Pension scheme liability	20		-		(2,409,000)
<b>NET ASSETS / (LIABILITIES)</b>			6,828,355		4,854,417
<b>FUNDS</b>					
Restricted Funds	15	559,737		1,471,509	
Designated Funds	14	2,173,424		430,178	
General Unrestricted Funds	14	4,095,195		5,361,730	
Pension Reserve	14		-	(2,409,000)	
			6,828,355		4,854,417

The notes on pages 28 to 48 form part of these financial statements.

These financial statements were approved by the directors and authorised for issue on the 24th September 2025 and signed on their behalf by:



Suzy Brain England OBE - DIRECTOR



Vincent Neate - DIRECTOR

## CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
<b>CASH USED IN OPERATING ACTIVITIES</b>	23	<b>(4,456,832)</b>	8,162,164
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest Received		<b>166,791</b>	209,870
Purchase of Intangible Fixed Assets	10	<b>(26,154)</b>	(48,227)
<b>Cash provided by investing activities</b>		<b>140,637</b>	161,643
<b>INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>(4,316,195)</b>	8,323,807
Total cash and cash equivalents at 1st April 2024		<b>11,618,170</b>	3,294,363
<b>Total cash and cash equivalents at 31st March 2025</b>		<b>7,301,975</b>	11,618,170

There is no reconciliation of net debt as the charity has no debt at either year end.

The notes on pages 28 to 48 form part of these financial statements.

## 1 ACCOUNTING POLICIES

The following is a summary of the significant accounting policies that have been adopted in the preparation of these financial statements.

### (A) ACCOUNTING CONVENTION

The financial statements have been prepared in accordance with the Charities Act 2011, the Companies Act 2006 and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019. The Statement of Financial Activities has been prepared on an activity basis.

Keep Britain Tidy meets the definition of a public benefit entity under FRS 102.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

### (B) FUND ACCOUNTING

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity; the fund comprises the accumulated surpluses and deficits of unrestricted income and expenditure. Restricted funds are those where the donor has imposed restrictions on the use of the funds that are binding. Income arising on restricted funds and expenditure incurred in respect of these funds are reflected through the Statement of Financial Activities.

### (C) FIXED ASSETS, DEPRECIATION AND IMPAIRMENT

Fixed assets are stated at cost less accumulated depreciation/amortisation. Individual items costing more than £2,000 are capitalised as fixed assets. Depreciation/amortisation is provided to write-off the cost of fixed assets over their anticipated useful lives. A full year's depreciation is applied to tangible fixed assets in the first year of acquisition and is provided at the following rates:

Office and computer equipment	33 1/3% per annum
Office furniture, fixtures and fittings	20% per annum
Motor vehicles	20% per annum

The carrying values of tangible fixed assets are reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable. The amortisation/depreciation of intangible fixed assets is calculated on an individual basis on the useful life of the asset and, where appropriate, the revenue streams directly associated with the asset.

Amortisation of intangible fixed assets is provided at the following rates:

Computer systems	20% per annum
Computer software	33 1/3% per annum

Intellectual property rights

Amortised in line with the associated revenue over 20 months

### (D) INCOME AND DONATIONS

Income received for specific or general charitable purposes is reflected in its entirety in the Statement of Financial Activities, unless specific conditions exist that have not been fulfilled at the accounting reference date. Income receivable is reviewed on an entitlement, certainty and measurement basis. Income not meeting this criterion is treated as deferred income. Income earned from providing services is recognised to the extent that those services have been provided by the end of the financial year. Revenue from the Keep Britain Tidy Network relates to network membership. The membership entitles the subscriber to services, training and access to events available throughout the year. Income is therefore recognised evenly over the period of membership.

### (E) DONATED SERVICES

The value of donated services and facilities provided to the charity are based on reasonable estimates of volunteer time, and on information provided by suppliers. The charity benefits from unpaid time given by both general and specialist volunteers. General volunteer time is not recognised in the accounts but is discussed and disclosed within the Trustees' Report. If the volunteers had not given their time then the charity would have had to pay, and there is a reasonable ability to place a sufficiently reliable monetary value on their contributions. The time is valued based on the value to the charity, using the speculated salary costs of an employee at an appropriate grade and undertaking duties suitable for the role undertaken, taking into account that the charity is committed to paying a living wage. This measure is also used as a useful proxy. This adheres to the principles set out in SORP module 6.

### (F) EXPENDITURE

Expenditure is accounted for on an accruals basis. Redundancy payments are recognised in the year that they are committed. Costs of generating funds are those costs incurred in attracting voluntary income and in trading activities that raise funds. Charitable activities include expenditure associated with campaigns, projects and programmes and include both the direct costs and support costs relating to those activities. Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements. Support costs include central functions and have been allocated to activity cost categories mainly on the basis of their income. The charity is registered for VAT. Under the partial exemption rules, where applicable, costs and expenditure incurred are inclusive of VAT.

### (G) LIABILITIES

Liabilities are reflected in the Statement of Financial Activities as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure includes legal or constructive obligations arising in relation to provisions or grants given.

## **(H) OPERATING LEASES**

The charity classifies the leases for office accommodation, printing and other office equipment as operating leases because title to the building or equipment remains with the lessor. Rentals are charged against surpluses on a straight line basis over the period of the lease.

## **(I) CONSOLIDATION**

Encams Enterprises Ltd was a subsidiary of Keep Britain Tidy during the period. The financial statements consolidate the accounts of Keep Britain Tidy and all its subsidiary undertakings ('subsidiaries'). The charity has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own income and expenditure account.

## **(J) PENSION COSTS**

The charity operates a defined benefit pension scheme and a defined contribution scheme.

### **Defined benefit scheme**

The scheme was closed to further accrual from 31 July 2008. The pension scheme assets are measured using market values. Pension scheme liabilities are measured using the projected unit actuarial method and are discounted at the current rate of return on a high quality corporate bond. The charity contribution towards the scheme deficit made in the financial period and the costs of administering the scheme are included in the operating costs of the charity. Actuarial gains and losses and other net movements on scheme assets and liabilities are recognised as other recognised gains and losses on the Statement of Financial Activities. See Note 20 for further disclosures.

At the year end, the initial actuarial report from the Scheme Actuary reported a net pension asset of £1,212,000. When the scheme gives rise to a potential asset position, the Trustees are required to assess the basis for recognising an asset on the balance sheet against the FRS 102 criteria, this being "An entity shall recognise the plan surplus as a defined benefit plan asset only to the extent that it is able to recover the surplus either through reduced contributions in the future or refunds from the plan." In using the word "shall", the emphasis is placed upon the Charity to consider the value of such an asset, rather than whether an asset should be recognised in the first instance. Accordingly, the Charity has considered the value at which they can benefit from either (1) refunds from the plan or (2) reduced contributions. The likelihood of a refund being due from the scheme has been deemed as remote and not practically achievable. The Charity considers that it is unlikely to gain economic benefit from a reduction in future contributions.

Accordingly, the Charity has made an impairment charge on the asset reducing the net position at the year ended 31 March 2025 by £1,212,000. Therefore, no defined benefit pension asset has been included in the financial statements.

### **Defined contribution scheme**

This was operated from 1 August 2008. The scheme's assets are held separately from those of the charity. The

annual contributions payable are charged as expenditure to the Statement of Financial Activities.

## **(K) PROVISIONS**

The provision covers remedial works for the Head Office and provides what is considered to be a best estimate for potential work for the re-instatement of internal fixtures and fittings.

## **(L) GOING CONCERN**

The Trustees have considered the expected availability of funding, grants and contributions and the expected level of resources to be expended for at least 12 months following the approval of these financial statements. Based on this assessment, they have concluded that the preparation of these financial statements on the going concern basis is appropriate (see the Going Concern section of the report of the Trustees on page 15 of these accounts). The Trustees do not believe that there are any material uncertainties about the charity's ability to continue as a going concern.

## **(M) FINANCIAL INSTRUMENTS**

The charity has elected to apply the provisions of Section 11 Basic Financial Instruments and Section 12 Other Financial Instruments Issues of FRS 102, in full, to all of its financial instruments.

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument, and are offset only when the charity has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

### **Financial assets**

Trade, group and other debtors (including accrued income) that are receivable within one year and do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at the transaction price less any amounts settled and any impairment losses.

A provision for the impairment of trade debtors is established when there is objective evidence that the amounts due will not be collected according to the original terms of the contract. Subsequent reversals of an impairment loss that relate to an event occurring after the impairment loss was recognised, are recognised immediately in SOFA.

### **Financial liabilities**

Trade, group and other creditors (including accruals) payable within one year that do not constitute a financing transaction are measured at the transaction price less any amounts settled.

### **Derecognition of financial assets and liabilities**

A financial asset is derecognised only when the contractual rights to cash flows expire or are settled, or substantially all the risks and rewards of ownership are transferred to another party. A financial liability (or part thereof) is derecognised when the obligation specified in the contract is discharged, cancelled or expires.

## (N) JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In applying the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount 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 and where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The key estimates and judgements in these financial statements relate to the value of donated services, which are based on the salary of an employed officer performing similar duties and the valuation of the defined benefit pension liability, which is dependent on a number of actuarial assumptions.

### Termination payments

Termination benefits, including redundancy costs, are recognised when the charity has the obligation to pay the benefits and they can be reliably measured.

## 2 DONATIONS (GROUP)

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Value of donated services				
Coastal Awards	17,520		17,520	16,459
Green Flag Awards	625,464		625,464	654,100
Campaigns - Love Parks	-		-	272,618
Campaigns - Great British Spring Clean	1,157,989		1,157,989	1,134,999
Donations unrestricted grants	1,159,886		1,159,886	448,635
	2,960,859	-	2,960,859	2,526,811

Volunteers provide support for judging our Green Flag and Coastal programmes.

They receive no remuneration for this but are reimbursed for direct expenses incurred visiting applicant sites. The value of their donated time is calculated on the basis outlined in accounting policies note 1E Donated Services.

A total of 2,936 days in 2025 (2024: 3,178 days) of volunteer time relating to volunteer coordinators and 'professional judges' time has been allocated for the purposes of calculating this value in line with the SORP. The Great British Spring Clean campaign benefitted from 1230 volunteer days in 2025 (2024: 1,078). Volunteers coordinate and organise members of the public in removing litter from their local area. The volunteers receive no remuneration for the time they donate. The value of the donated time for volunteer group leaders is calculated on the basis outlined in accounting policies note 1E Donated Services.

During the year the campaigns team also received in kind advertising space from Clear Channel of £1,005,469.

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Gift Aid Receivable from individual donations	(285,289)	-	(285,289)	(268,634)
	(285,289)	-	(285,289)	(268,634)

### 3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES (GROUP)

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Education	405,266	249,009	<b>654,275</b>	424,086	155,000	<b>579,086</b>
Volunteering and Community Engagement	-	613,254	<b>613,254</b>	16,539	519,075	<b>535,614</b>
Awards and Accreditation	1,197,467	-	<b>1,197,467</b>	1,054,963	-	<b>1,054,963</b>
Campaigns and Marketing	300,110	269,734	<b>569,844</b>	412,820	383,625	<b>796,445</b>
Services	1,390,167	-	<b>1,390,167</b>	1,591,473	196,075	<b>1,787,548</b>
Smoking-Related Litter	-	8,884,907	<b>8,884,907</b>	-	8,434,825	<b>8,434,825</b>
Other	133,908	-	<b>133,908</b>	34,579	30,225	<b>64,804</b>
<b>TOTAL</b>	<b>3,426,918</b>	<b>10,016,904</b>	<b>13,443,822</b>	<b>3,534,460</b>	<b>9,718,825</b>	<b>13,253,285</b>

### 4 COSTS OF ACTIVITIES IN FURTHERANCE OF THE CHARITY'S ACTIVITIES (GROUP)

	Direct Costs £	Support Costs £	Total 2025 £	Direct Costs £	Support Costs £	Total 2024 £
Services	1,254,719	232,488	<b>1,487,207</b>	1,205,761	194,284	<b>1,400,045</b>
Education	529,140	96,181	<b>625,321</b>	368,836	63,248	<b>432,084</b>
Volunteering and Community Engagement	355,948	81,942	<b>437,890</b>	353,137	59,527	<b>412,664</b>
Awards and Accreditation	1,271,016	223,995	<b>1,495,011</b>	1,202,187	188,442	<b>1,390,629</b>
Smoking-Related Litter	6,953,119	1,050,962	<b>8,004,081</b>	6,918,688	922,146	<b>7,840,834</b>
Campaigns and Marketing	1,511,648	236,144	<b>1,747,792</b>	1,626,285	240,730	<b>1,867,015</b>
	<b>11,875,590</b>	<b>1,921,712</b>	<b>13,797,302</b>	<b>11,674,893</b>	<b>1,668,377</b>	<b>13,343,270</b>
Restricted Funds			<b>10,928,676</b>			<b>10,807,277</b>
Unrestricted Funds			<b>2,868,626</b>			<b>2,535,991</b>
			<b>13,797,302</b>			<b>13,343,268</b>

We do not allocate costs to fundraising costs as although there are a small amount of costs it is deemed immaterial. All costs related to fundraising for the Great British Spring Clean are considered to be expenditure relating to our charitable activities.

## 5 ANALYSIS OF COSTS (GROUP)

### ANALYSIS OF SUPPORT COSTS 2025

	Executive £	Establishment £	Finance & Admin £	ICT £	HR £	Governance £	2025 Total £
<b>CHARITABLE ACTIVITIES</b>							
Services	11,192	33,706	101,034	61,263	15,012	10,281	<b>232,488</b>
Education	4,630	13,944	41,798	25,345	6,211	4,253	<b>96,181</b>
Volunteering and Community Engagement	3,945	11,880	35,610	21,592	5,291	3,624	<b>81,942</b>
Awards and Accreditation	10,783	32,474	97,343	59,025	14,464	9,906	<b>223,995</b>
Smoking-Related Litter	50,592	152,367	456,725	276,940	67,862	46,476	<b>1,050,962</b>
Campaigns and Marketing	11,368	34,236	102,623	62,226	15,248	10,443	<b>236,144</b>
	92,510	278,607	835,133	506,391	124,088	84,983	<b>1,921,712</b>

### ANALYSIS OF SUPPORT COSTS 2024

	Executive £	Establishment £	Finance & Admin £	ICT £	HR £	Governance £	2024 Total £
<b>CHARITABLE ACTIVITIES</b>							
Services	32,290	27,626	65,222	40,116	12,249	16,780	<b>194,284</b>
Education	10,512	8,993	21,233	13,059	3,988	5,463	<b>63,248</b>
Volunteering and Community Engagement	9,894	8,464	19,984	12,291	3,753	5,141	<b>59,527</b>
Awards and Accreditation	31,320	26,795	63,261	38,909	11,881	16,276	<b>188,442</b>
Smoking-Related Litter	153,266	131,123	309,569	190,403	58,140	79,645	<b>922,146</b>
Campaigns and Marketing	40,012	34,231	80,815	49,703	15,179	20,790	<b>240,730</b>
	277,295	237,232	560,084	344,481	105,190	144,095	<b>1,668,377</b>

## 6 NET MOVEMENT IN FUNDS (GROUP)

	2025 £	2024 £
The net movement in funds for the year is stated after charging:		
Amortisation of computer software and systems owned by the charity	48,971	43,289
Auditor's Remuneration: Audit fee	30,000	28,250
Auditor's Remuneration: Corporation Tax Compliance	1,500	1,250
Operating lease rentals: Land & Buildings	57,137	69,429
Operating lease rentals: Other	2,924	4,386

## 7 TAXATION

As a charity the company is exempt from tax on income and gains falling within chapter 3 part II Corporation Tax Act 2010 in S256 of the Taxation and Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

## 8 STAFF COSTS (GROUP)

Total Emoluments, including National Insurance contributions, pension contributions and benefits in kind amounted to:

	2025 £	2024 £
Wages and Salaries	2,595,020	2,469,422
National Insurance Contributions	269,928	251,761
Pension Contributions (Group Personal Plan)	185,129	177,315
Agency	92,486	21,739
	3,142,563	2,920,237
Benefits	22,877	15,264
	3,165,440	2,935,501

In the year ended 31 March 2025, a contractual termination payment of £9,023 (2024: £0) was made.

A non-contractual payment of £19,614 (2024: £0) was also made to an employee in relation to the termination of their employment, as the organisation considered that this was in the best interests of the Charity.

## 8 STAFF COSTS (CONTINUED)

The average headcount of employees for the year allocated across the activities:

	2025	2024
Services	21	23
Education	4	3
Volunteering & Community Engagement	9	10
Awards and Accreditation	9	8
Campaigns and Marketing	8	6
Smoking-Related Litter	5	4
Administration and Management	13	13
	<b>69</b>	<b>67</b>

63 (2024 - 61) employees were accruing benefits under the Group Personal Pension Plans.

### Key Management Personnel

The key management personnel of the charity comprise the trustees and an executive team of 7 FTE (2024: 7 FTE) including the Chief Executive Officer, Finance Director, Chief Operating Officer, Director of Communications, Director of Smoking Related Litter, Director of Services and the Marketing Manager.

The charity trustees are not paid nor receive other benefits but can claim expenses. Details of the expenses paid to the trustees is provided in note 21. The total employee benefits paid to the executive team of the charity were £659,246 (2024: £684,929) including pension contributions of £44,877 (2024 - £46,638) and Employers National Insurance contributions.

No executive team members are accruing benefits under the Defined Benefit Scheme.

The employees' emoluments for the executive team fell into the following bands (7 individuals representing over the year):

	2025	2024
£50,001 - £60,000	2	1
£60,001 - £70,000	2	2
£70,001 - £80,000	0	1
£80,001 - £90,000	1	1
£90,001 - £100,000	1	0
£100,001 - £110,000	0	1
£110,001 - £120,000	0	0
£120,001 - £130,000	1	1
	<b>7</b>	<b>7</b>

There are no other staff members paid in excess of £60,000 per annum.

## 9 FIXED ASSETS (GROUP)

	Computer Systems £	Total £
<b>INTANGIBLE FIXED ASSETS</b>		
<b>Cost at 1 April 2024</b>	242,136	<b>242,136</b>
Additions during the year	26,154	<b>26,154</b>
<b>Cost at 31 March 2025</b>	268,290	<b>268,290</b>
<b>Accumulated amortisation at 1 April 2024</b>	85,669	<b>85,669</b>
Charge for the year	48,971	<b>48,971</b>
<b>Amortisation at 31 March 2025</b>	134,640	<b>134,640</b>
<b>Net Book Value at 31 March 2025</b>	133,650	<b>133,650</b>
Net Book Value at 31 March 2024	156,467	<b>156,467</b>

## 10 DEBTORS

	Group		Charity	
	2025 £	2024 £	2025 £	2024 £
Trade Debtors	<b>1,467,017</b>	2,443,245	<b>1,095,017</b>	1,992,139
Intercompany Debtor	-	-	<b>611,749</b>	485,942
Accrued Income	<b>110,046</b>	48,401	<b>110,046</b>	48,401
Prepayments	<b>111,093</b>	243,332	<b>111,093</b>	243,332
	<b>1,688,156</b>	2,734,978	<b>1,927,905</b>	2,769,814

## 11 CREDITORS

	Group		Charity	
	2025 £	2024 £	2025 £	2024 £
Trade Creditors	<b>190,812</b>	187,877	<b>190,812</b>	187,877
Social Security and Other Taxes	<b>334,653</b>	372,013	<b>270,653</b>	260,605
Accruals	<b>99,820</b>	168,172	<b>94,320</b>	163,422
Other creditors	<b>36,062</b>	48,882	<b>36,062</b>	48,882
Deferred Income (Note 12)	<b>1,376,377</b>	6,177,784	<b>982,322</b>	5,780,784
	<b>2,037,724</b>	6,954,728	<b>1,574,169</b>	6,441,570

## 12 DEFERRED INCOME (GROUP)

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Income in advance brought forward	1,475,109	4,702,675	<b>6,177,784</b>	1,302,208	-	<b>1,302,208</b>
Income released in the year	(1,475,109)	(4,702,675)	<b>(6,177,784)</b>	(1,302,208)	-	<b>(1,302,208)</b>
Income deferred in the year	1,376,377		<b>1,376,377</b>	1,475,109	4,702,675	<b>6,177,784</b>
Income in advance carried forward	1,376,377	-	<b>1,376,377</b>	1,475,109	4,702,675	<b>6,177,784</b>

All deferred income relates solely to activity with the Group.

Income receivable is reviewed on an entitlement, probability and measurement basis. Income not meeting this criterion is treated as deferred income. This relates primarily to significant projects that are often paid for in advance of the work being completed, and our accreditation income, which is paid in advance of being assessed.

## 13 PROVISIONS FOR LIABILITIES AND CHARGES (GROUP AND CHARITY)

	Dilapidations £	Total 2025 £	Dilapidations £	Total 2024 £
Balance brought forward at 1 April 2024	(10,000)	<b>(10,000)</b>	(10,000)	<b>(10,000)</b>
Amount released in the year	-	-	-	-
Utilised during the year	-	-	-	-
Balance carried forward at 31 March 2025	(10,000)	<b>(10,000)</b>	(10,000)	<b>(10,000)</b>

This provision relates to expected decorating and carpeting dilapidations connected to the charity's headquarters, Elizabeth House.

## 14 UNRESTRICTED FUNDS (2024/25)

	Group							2024 £
	General Unrestricted £	Designated £	Pension Reserve £	2025 £	General Unrestricted £	Designated £	Pension Reserve £	
Balance of general fund at 1 April 2024	5,643,200	430,178	(2,409,000)	<b>3,664,378</b>	2,127,853	442,376	(1,890,000)	<b>680,229</b>
Secondary contributions made by the employer	(3,243,000)	-	3,243,000	-	-	-	-	-
Net additions to designated funds		1,793,063		<b>1,793,063</b>				
Retained unrestricted surplus for the financial year	1,942,696	(49,817)	(38,000)	<b>1,854,879</b>	3,515,348	(12,199)	150,000	<b>3,653,150</b>
Actuarial gain/ (loss) plus impairment of the asset to £0 on the defined benefit pension liability (Note: 20)	-		(796,000)	<b>(796,000)</b>	-		(669,000)	<b>(669,000)</b>
<b>BALANCE OF GENERAL FUND AT 31 MARCH 2025</b>	<b>4,342,896</b>	<b>2,173,424</b>	<b>-</b>	<b>6,516,320</b>	<b>5,643,200</b>	<b>430,178</b>	<b>(2,409,000)</b>	<b>3,664,378</b>
Total unrestricted funds (general plus designated, excluding pension reserve)	<b>6,516,320</b>				<b>6,073,378</b>			

## 14 UNRESTRICTED FUNDS (2024/25) CONTINUED

	Charity							2024 £
	General Unrestricted £	Designated £	Pension Reserve £	2025 £	General Unrestricted £	Designated £	Pension Reserve £	
Balance of general fund at 1 April 2024	5,361,730	430,178	(2,409,000)	<b>3,382,908</b>	1,861,078	442,376	(1,890,000)	<b>413,454</b>
Secondary contributions made by the employer	(3,243,000)		3,243,000	-	-			-
Net additions to designated funds		1,793,063		<b>1,793,063</b>				-
Retained unrestricted surplus for the financial year	1,976,464	(49,817)	(38,000)	<b>1,888,647</b>	3,500,653	(12,199)	150,000	<b>3,638,454</b>
Actuarial gain / (loss) on the defined benefit pension liability (Note: 20)	-		(796,000)	<b>(796,000)</b>	-		(669,000)	<b>(669,000)</b>
<b>BALANCE OF GENERAL FUND AT 31 MARCH 2025</b>	<b>4,095,194</b>	<b>2,173,424</b>	<b>-</b>	<b>6,268,618</b>	<b>5,361,730</b>	<b>430,178</b>	<b>(2,409,000)</b>	<b>3,382,908</b>
Total unrestricted funds (general plus designated)	<b>6,268,618</b>				<b>5,791,908</b>			

### DESIGNATED FUNDS

	1 April 2024 £	Income £	Expenditure £	Transfer £	31 March 2025 £	
Designated for pension buy out and legal costs	-	-		1,800,000	1,800,000	Designated fund for pension buy out and legal costs.
Green Flag Award Investment	246,711	-	-	(6,937)	239,774	The contract under which the Charity delivers the GFA programme requires reinvestment of any surpluses. This designated fund reflects these surpluses. Reinvestment is planned over the term of the new 5 year contract. This will improve our digital offer and expand the programme reach.
Penetration Testing	27,000	-	(27,000)		-	Penetration testing carried out during the year.
Fixed Asset Fund	156,467	-	(22,817)		133,650	Reflecting the net book value of our fixed assets.
	<b>430,178</b>	<b>-</b>	<b>(49,817)</b>	<b>1,793,063</b>	<b>2,173,424</b>	

## 15 RESTRICTED FUNDS – 2024/2025 (GROUP)

	1 April 2024 £	Income £	Expenditure £	31 March 2025 £
<b>PROJECT FUNDS BY ACTIVITY:</b>				
<b>VOLUNTEERING AND COMMUNITY PROGRAMMES</b>				
Ocean Recovery Project	42,375	42,874	57,440	27,809
Rivercare		215,418	195,318	20,100
BeachCare		82,150	82,150	-
Pennywort	600	-	600	-
Litter Heroes	55,498	263,807	123,233	196,072
Sustainability Ambassadors		9,005	7,552	1,453
	<b>98,473</b>	<b>613,254</b>	<b>466,293</b>	<b>245,434</b>
<b>SERVICES</b>				
Litter Insight Resource PPL	3,624	-	3,624	-
Waste Prevention Tracker PPL	3,512	-	3,512	-
Eradicating Litter Together PPL	19,300	-	19,300	-
	<b>26,436</b>	<b>-</b>	<b>26,436</b>	<b>-</b>
<b>EDUCATION</b>				
Eco-Schools Count Your Carbon (prior year: School carbon reduction in Campaigns)	45,333		45,333	-
Count Your Carbon Playground	-	100,000	96,572	3,428
Matilda Memorium	-	39,884	20,127	19,757
Eco-Schools	24,959	63,792	88,751	-
	<b>70,292</b>	<b>203,676</b>	<b>250,783</b>	<b>23,185</b>
<b>CAMPAIGNS</b>				
Love Parks PPL	13,942	-	-	13,942
Litter Pact	16,937	-	16,937	-
Buy Nothing New Month	1,938	20,000	21,938	-
GBSC		295,067	295,067	-
	<b>32,817</b>	<b>315,067</b>	<b>333,942</b>	<b>13,942</b>

## 15 RESTRICTED FUNDS – 2024/2025 (GROUP) CONTINUED

	1 April 2024 £	Income £	Expenditure £	31 March 2025 £
<b>SMOKING-RELATED LITTER</b>				
SRL Research	116,644	250,000	284,856	81,788
Smoking-Related Litter	1,103,847	8,634,907	9,543,365	195,389
	<b>1,220,491</b>	<b>8,884,907</b>	<b>9,828,221</b>	<b>277,177</b>
<b>OTHER PROJECT FUNDS</b>				
Carbon Training PPL	23,000	-	23,000	-
	<b>23,000</b>	<b>-</b>	<b>23,000</b>	<b>-</b>
<b>TOTAL RESTRICTED FUNDS</b>	<b>1,471,509</b>	<b>10,016,904</b>	<b>10,928,676</b>	<b>559,737</b>

The categories above reflect the charity's programmes of activity. The detailed lines beneath each category reflect the individual restricted donations held by each programme. To comply with the SORP further detail is provided below regarding major individual funds.

The above categories contain the following significant restricted funds:- People's Postcode Lottery provides funding for multiple strands of work at Keep Britain Tidy. Funding includes support for Eco-Schools, The Great British Spring Clean, Love Parks, work on Waste reduction and litter minimisation along with Equity, Diversity and Inclusion.

Water Care Programmes: funding was received from Anglian Water (RiverCare) helping us manage and support volunteer groups in looking after their local environment.

Education worked with the Bupa Foundation in the year to fund local elements of our Eco-Schools programme.

Cleanstreets CIC have provided funds for research and practical interventions into Smoking Related Litter.

Volunteering and Community: The Ocean Recovery Project saves fishing nets from the sea and sends them for recycling. The BeachCare and RiverCare projects use volunteer support to improve these environments.

Great British Spring Clean (GBSC) is a campaign which aims to remove litter pollution from our streets, parks and beaches.

Litter Heroes engages volunteers to tackle litter all year round in their local communities.

The Green Flag fund is for our work to improve the Green Flag accreditation scheme.

SRL Research is a restricted fund to pay for the smoking-related litter research conducted by PhD students at Anglia Ruskin University, and by Keep Britain Tidy's Centre for Social Innovation.

The Smoking-Related Litter fund relates to work underway to reduce the prevalence of smoking related litter in the UK.

## 15 PRIOR YEAR RESTRICTED FUNDS MOVEMENTS (GROUP)

	1 April 2023 £	Income £	Expenditure £	31 March 2024 £
<b>PROJECT FUNDS BY ACTIVITY:</b>				
<b>VOLUNTEERING AND COMMUNITY PROGRAMMES</b>				
Ocean Recovery Project	37,148	70,000	64,773	<b>42,375</b>
Rivercare	-	181,581	181,581	-
BeachCare	-	83,499	83,499	-
Pennywort	-	10,580	9,980	<b>600</b>
Litter Heroes	-	98,340	42,842	<b>55,498</b>
Litter Heroes PPL	16,683	75,075	91,758	-
	<b>53,831</b>	<b>519,075</b>	<b>474,433</b>	<b>98,473</b>
<b>AWARDS &amp; ACCREDITATION</b>				
Green Flag Award PPL	12,500	-	12,500	-
	<b>12,500</b>	-	<b>12,500</b>	-
<b>SERVICES</b>				
Waste - PPL	-			-
Monitoring, Evaluation, Accountability, Learning	9,583	43,125	52,708	-
Litter Insight Resource PPL	-	24,150	20,526	<b>3,624</b>
National Perceptions Survey PPL	-	29,900	10,600	<b>19,300</b>
Waste Prevention Tracker PPL	-	29,900	26,388	<b>3,512</b>
Eradicating Litter Together PPL	-	69,000	69,000	-
	<b>9,583</b>	<b>196,075</b>	<b>179,222</b>	<b>26,436</b>
<b>EDUCATION</b>				
Eco-Schools donations	6,000	80,000	86,000	-
Eco-Schools PPL	-	75,000	50,041	<b>24,959</b>
	<b>6,000</b>	<b>155,000</b>	<b>136,041</b>	<b>24,959</b>
<b>CAMPAIGNS</b>				
Love Parks PPL	-	35,000	21,058	<b>13,942</b>
Litter Pact PPL	57,221	28,125	68,410	<b>16,936</b>
Buy Nothing New Month PPL	-	80,500	78,562	<b>1,938</b>
Audience Segmentation Research PPL	26,867	-	26,867	-
School carbon reduction	-	165,000	119,667	<b>45,333</b>
GBSC PPL	16,667	75,000	91,667	-
	<b>100,755</b>	<b>383,625</b>	<b>406,230</b>	<b>78,150</b>

## 15 PRIOR YEAR RESTRICTED FUNDS MOVEMENTS (GROUP) CONTINUED

	1 April 2023 £	Income £	Expenditure £	31 March 2024 £
<b>SMOKING-RELATED LITTER</b>				
SRL Research	945,008	589,503	1,417,867	116,644
Smoking-Related Litter	1,341,667	7,845,322	8,083,142	1,103,847
	<b>2,286,675</b>	<b>8,434,825</b>	<b>9,501,008</b>	<b>1,220,492</b>
<b>OTHER PROJECT FUNDS</b>				
Strategic Planning PPL	57,867		57,867	-
Equity, Diversity & Inclusion PPL	9,750	30,225	39,975	-
Carbon Training PPL	23,000			23,000
	<b>90,617</b>	<b>30,225</b>	<b>97,842</b>	<b>23,000</b>
<b>TOTAL RESTRICTED FUNDS</b>	<b>2,559,961</b>	<b>9,718,825</b>	<b>10,807,277</b>	<b>1,471,509</b>

## 16 ANALYSIS OF NET ASSETS BETWEEN FUNDS (GROUP)

	Intangible Fixed Assets £	Net Current Assets £	Total 2025 £	Intangible Fixed Assets £	Net Current Assets £	Total 2024 £
Restricted Funds	-	559,737	559,737	-	1,471,509	1,471,509
Unrestricted Funds (including pension reserve)	133,650	6,382,671	6,516,321	156,467	3,507,912	3,664,379
	<b>133,650</b>	<b>6,942,408</b>	<b>7,076,058</b>	<b>156,467</b>	<b>4,979,421</b>	<b>5,135,888</b>

## 17 CONTINGENT LIABILITIES

There were no known contingent liabilities at 31st March 2025 (2024-£nil).

## 18 CAPITAL COMMITMENTS

Capital Commitments authorised and contracted at 31st March 2025 amounted to £nil (2024-£nil).

## 19 INDEMNITY INSURANCE

The Trustees and Officers of the Company are indemnified out of the assets of the Company against any liability incurred in that capacity in defending any proceedings in which judgement is given in favour or in which there is an acquittal or in connection with any application in which relief is granted by the court from liability for negligence, default, breach of duty or breach of trust in relation to the affairs of the Company. The annual premium which covers the Company is £9,060 (which includes trustee indemnity insurance cover) and also includes cover for former associated companies.

## 20 PENSIONS

With effect from 1st August 2008, the charity set up a Group Personal Pension Scheme, which operates on a defined contribution basis.

In addition, the charity operated a staff contributory pension scheme providing benefits for each complete year of pensionable service up to 31st July 2008. The charity is the only significant employer in the scheme and takes responsibility for all of the liabilities it is appropriate to account for the scheme under the FRS 102 rules. The scheme is an exempt approved scheme under the terms of the Income and Corporation Taxes Act 1988 and is set up by a Trust deed administered by Trustees and funds are help separately from those of the charity.

Benefits accrued at the rate of one-sixtieth of final pensionable earnings for each year of pensionable service up to 31st March 2004. Commencing 1st April 2008, the Pension Trustees changed the scheme but maintained the final salary element, benefits to accrue at the rate of one-eightieth of final pensionable earnings for each year of pensionable service; there was no change in contribution rates. The plan ceased all future service benefit accrual with effect from 31st July 2008 so that all members' benefits are now paid up. The pension charge for the year to 31st March 2025 was £38,000 (2024; £82,000).

A formal actuarial valuation was carried out at 31 March 2025. The pension surplus as at 31 March 2025 is £1,212,000 (2024: deficit £2,409,000). Future contributions are being negotiated with the Trustees of the scheme. The charity is the principal employer and paid approximately £3,243,000 to reduce the deficit this year (2024: £232,000). Keep Britain Tidy will continue to make contributions in line with the terms agreed at the last triennial review until any new scheme of payments is agreed. Based on the current schedule of contributions dated March 2023, the charity expects to pay contributions in the region of £250,000 to the scheme during the next accounting period.

The major assumptions used by the actuary were as follows:

### AVERAGE FUTURE LIFE EXPECTANCY AT THE AGE OF 65 AND IF RETIRING AT AGE 65 IN 20 YEARS' TIME

	Men	Women
Current	85.6	88.1
Future	86.5	89.2

## 20 PENSIONS CONTINUED

	31 March 2025	31 March 2024	31 March 2023	31 March 2022
Rate of increase in salaries	n/a	n/a	n/a	n/a
Rate of increase in pensions in payment				
Inflation (CPI) linked up to 2.5% pa	1.85%	1.85%	2.15%	2.25%
Inflation (CPI) linked up to 5% pa	2.65%	2.70%	2.80%	3.10%
Inflation (CPI) linked, with a minimum of 3% pa and a max of 5% pa	3.55%	3.55%	3.40%	3.55%
Rate of increases in inflation-linked pensions	2.70%	2.70%	2.80%	3.15%
Discount rate	5.70%	4.80%	4.60%	2.60%
Inflation assumptions (CPI)	2.70%	2.75%	2.80%	3.15%

	31 March 2025 £	31 March 2024 £	31 March 2023 £	31 March 2022 £
<b>ASSET VALUE</b>				
Property Funds	146,000	263,000	325,000	533,000
Bonds	9,714,000	5,406,000	5,226,000	5,018,000
Cash	353,000	187,000	261,000	359,000
Diversified Growth Fund	2,750,000	5,377,000	6,278,000	10,092,000
<b>TOTAL MARKET VALUE OF ASSETS</b>	<b>12,963,000</b>	<b>11,233,000</b>	<b>12,090,000</b>	<b>16,002,000</b>
<b>LONG TERM EXPECTED RATE OF RETURN</b>				
Equities	-	-	-	-
Bonds	5.7%	4.8%	4.6%	2.6%
Cash	5.7%	4.8%	4.6%	2.6%
Diversified Growth Fund	5.7%	4.8%	4.6%	2.6%
Actual return/ (loss) on scheme assets in the period	987,000	(545,000)	(6,122,000)	529,000
Present value of scheme liabilities	11,751,000	13,642,000	13,980,000	19,806,000
Impairment	(1,212,000)			
<b>ASSET / (DEFICIT) VALUE OF THE SCHEME</b>	<b>0</b>	<b>(2,409,000)</b>	<b>(1,890,000)</b>	<b>(3,804,000)</b>

## 20 PENSIONS CONTINUED

	31 March 2025 £	31 March 2024 £	31 March 2023 £	31 March 2022 £
<b>ANALYSIS OF THE AMOUNT CHARGED TO THE STATEMENT OF FINANCIAL ACTIVITIES (SOFA)</b>				
Expected return on pension scheme assets	604,000	549,000	445,000	339,000
Interest on pension scheme liabilities	(642,000)	(631,000)	(509,000)	(443,000)
<b>NET INTEREST</b>	<b>(38,000)</b>	<b>(82,000)</b>	<b>(64,000)</b>	<b>(104,000)</b>
<b>Recognised in the SOFA as:</b>				
Cash contribution to the scheme deficit paid by the charity	(3,243,000)	(232,000)	(2,708,000)	(565,000)
Non cash other movements in the scheme deficit	3,205,000	150,000	2,644,000	461,000
<b>DEFINED BENEFIT PENSION SCHEME CONTRIBUTIONS AND NET INTEREST CHARGES</b>	<b>(38,000)</b>	<b>(82,000)</b>	<b>(64,000)</b>	<b>(104,000)</b>
Actual return less expected return on scheme assets	(1,591,000)	(1,094,000)	(6,567,000)	190,000
Changes in assumptions underlying the present value of scheme liabilities	2,007,000	425,000	5,837,000	520,000
Impairment	(1,212,000)			
<b>ACTUARIAL GAIN/ (LOSS) RECOGNISED IN THE SOFA</b>	<b>(796,000)</b>	<b>(669,000)</b>	<b>(730,000)</b>	<b>710,000</b>
	<b>31 March 2025 £</b>	<b>31 March 2024 £</b>	<b>31 March 2023 £</b>	<b>31 March 2022 £</b>
<b>MOVEMENT IN PLAN ASSETS DURING THE YEAR</b>				
Fair value of plan assets at the beginning of the year	11,233,000	12,090,000	16,002,000	15,384,000
Expected return on plan assets	604,000	549,000	445,000	339,000
Actual return less expected return on pension assets	(1,591,000)	(1,094,000)	(6,567,000)	190,000
Contributions paid by employers	3,243,000	232,000	2,708,000	565,000
Benefits paid	(526,000)	(544,000)	(498,000)	(476,000)
Fair value of plan assets at the end of the year	12,963,000	11,233,000	12,090,000	16,002,000
<b>MOVEMENT IN PLAN LIABILITIES DURING THE YEAR</b>				
Opening defined benefit obligation	13,642,000	13,980,000	19,806,000	20,359,000
Interest on scheme liabilities	642,000	631,000	509,000	443,000
Benefits paid	(526,000)	(544,000)	(498,000)	(476,000)
Changes in assumptions underlying the present value of scheme liabilities	(2,007,000)	(425,000)	(5,837,000)	(520,000)
<b>CLOSING DEFINED BENEFIT OBLIGATION</b>	<b>11,751,000</b>	<b>13,642,000</b>	<b>13,980,000</b>	<b>19,806,000</b>
Impairment	(1,212,000)			
<b>ASSET / (DEFICIT) IN THE SCHEME AT END OF THE YEAR</b>	<b>-</b>	<b>(2,409,000)</b>	<b>(1,890,000)</b>	<b>(3,804,000)</b>

## 20 PENSIONS CONTINUED

The Scheme's assets are currently invested in a mixture of cash, equities, bonds and a diversified growth fund. The overall expected return assumption has been aligned with the discount rate applied to the calculation of the scheme liabilities. The discount rate has been calculated using iBoxx Over 15 years Corporate Bonds Index for AA rated bonds (2.6% at the balance sheet date). This has been adjusted to reflect the duration of the liabilities and the range of yields within the index.

From 1st August 2008 when the final benefit scheme was closed to further accrual all members were entitled to inflation-linked deferred pensions and the link to salary was lost.

## 21 TRUSTEES' REMUNERATION AND EXPENSES

The directors of the company are the trustees under Charity Law and received no remuneration in 2025 (2024 : £NIL) £1,753 reimbursement for travel and other costs in attending meetings was paid to four trustees during the year. (2024 - £2,298 to four trustees).

## 22 OTHER COMMITMENTS

### OPERATING LEASES

The total future minimum lease payments under non-cancellable operating leases is as follows:

	2025 £	2024 £
<b>LAND AND BUILDINGS</b>		
Within one year	21,261	38,532
Two to five years	-	9,619
	<b>21,261</b>	<b>48,151</b>
<b>OTHER</b>		
Within one year	2,924	4,386
Two to five years	-	7,310
	<b>2,924</b>	<b>11,696</b>

## 23 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH INFLOW / (OUTFLOW) FROM CONSOLIDATED OPERATING ACTIVITIES (GROUP)

	Notes	2025 £	2024 £
Net incoming resources before defined benefit pension scheme charges		2,774,170	2,646,697
Contributions to the defined benefit pension scheme	20	(3,243,000)	(232,000)
Bank Interest Receivable		(166,791)	(209,870)
Amortisation Charges	9	48,971	43,289
Decrease in Debtors		1,046,822	1,187,890
(Decrease) / Increase in Creditors		(4,917,004)	4,726,158
<b>Net Cash Inflow from Operating Activities</b>		<b>(4,456,832)</b>	<b>8,162,164</b>

## 24 SUBSIDIARY COMPANY

Encams Enterprises limited is a wholly-owned trading subsidiary of the Charity (company no: 03111004). The Charity holds £2 in share capital. The registered office of Encams Enterprises limited is Elizabeth House, The Pier, Wigan, WN3 4EX. Its Memorandum of Association authorises the Charity to appoint or remove any directors from office.

Encams Enterprises Limited traded during the year and managed commercial sponsorship packages and collected commission on commercial agreements. Encams Enterprises transfers by charitable donation all profits from its activities to Keep Britain Tidy. £281,469 was paid in 2024 (2023: £266,776).

The amounts included within the consolidated accounts for the subsidiary company are:

	2025 £	2024 £
Turnover	379,945	422,686
Cost of Sales	132,244	141,217
<b>GROSS PROFIT</b>	<b>247,701</b>	281,469
Taxation	-	-
<b>PROFIT AFTER TAX</b>	<b>247,701</b>	281,469
Balance Brought Forward	281,469	266,776
Gift Aid Distribution	(281,469)	(266,776)
<b>BALANCE CARRIED FORWARD</b>	<b>247,701</b>	281,469
Current Assets	1,323,005	1,280,569
Current Liabilities	(1,075,304)	(999,100)
<b>NET ASSETS AT 31 MARCH</b>	<b>247,701</b>	281,469

## 25 RELATED PARTY TRANSACTIONS

During the year the charity charged the subsidiary a total of £126,649 (2024: £135,161) in relation to services provided in relation to running the GBSC and Litter Pact. The subsidiary commits to a donation under gift aid to the charity of £247,701 for this financial year (2024: £281,469). There were no other related party transactions during the year.

At the year end the subsidiary owed £611,749 to the charity (2024: the subsidiary owed £485,942 to the charity). There were no other related party transactions during the year.

## 26 POST BALANCE SHEET EVENTS

There were no post balance sheet events.

## 27 FUNDS HELD AS AGENT

£108,167 is being held as an agent in relation to grant-making from the Chewing Gum Taskforce.

**KEEP BRITAIN TIDY**

England & Wales - Charity number 1071737

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# Accounts

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# TRUSTEES' REPORT

Note: the Trustees' Annual Report also incorporates the Strategic Report required under the Companies Act. The Directors/Trustees have indemnity insurance cover.

## OUR ACHIEVEMENTS DURING THE YEAR

### SERVICES



The Services Team delivers high-quality research, innovation and evidence-based services to local authorities, government, and businesses. These contribute significantly to Keep Britain Tidy's charitable aims of reducing resource use, waste and litter, improving the quality of public space and helping people live more sustainably. All our work fits within a cycle of:

- Identifying priority issues to work on
- Understanding issues in depth through surveys and research
- Testing new approaches and gathering evidence through pilot interventions based on behavioural insights as well as wider support programmes for local authorities
- Scaling best practice, for example through Keep Britain Tidy Network events, training, consultancy offers and packaged solutions
- Influencing wider policy and practice by feeding what we have learned into Keep Britain Tidy's lobbying and policy work

We continued our focus on reducing resource use through waste prevention this year, and raise this issue, with two key pieces of work. Our Waste Prevention Tracker is the first nationally representative survey of its kind and looks at attitudes, awareness, and behaviours of the public in relation to waste prevention and consumption, how these are changing over time and what more needs to be done. We have identified that, unlike recycling, waste prevention is far from a social norm.

Designing better, insight-led communications that increase understanding of waste prevention is an essential part of encouraging the uptake of these behaviours. To this end, we collaborated with four major players in the waste prevention arena to research how it should be communicated and framed to the public to help shift people up the waste hierarchy. Our report, *A Guide to Improving Public Understanding of Waste Prevention*, and accompanying assets are available, free of charge, to local authorities and others in order to maximise the impact of our collective efforts to reduce consumption. This work secured 11 pieces of industry press coverage with Opportunities To See (OTS) of 272,870.

We continued to support local authorities to drive up recycling and drive down waste. We delivered door-to-door engagement campaigns in two London boroughs to increase participation in recycling services, engaging with more than 16,000 residents. In one campaign, 60% of those who weren't using the food waste service went on to say they would do so following the doorstep conversations with our recycling advisors. We supported two local authorities to survey 160,000 properties to assess suitability for wheeled bins for waste and recycling, and also surveyed the waste and recycling infrastructure at blocks of flats in order to suggest service improvements. We also engaged with more than 4,300 children and adults through our Recycle for Your Community programme in East London. Here, we ran programmes in schools focused on gadget repair and food waste prevention, with one school recording a 16% reduction in food waste, and we supported ten Clothes Swaps and Repair Cafes in the community.

Our ongoing programme of work to reduce litter took a variety of forms this year, covering both prevention and clean up as well as assessing the prevalence of litter. Our team of expert surveyors delivered the National Litter Survey to assess how clean England is (which we will report on later in 2024), 15 local environmental quality surveys and a survey of smoking-related litter across specifically targeted areas in England. These surveys have explored the use of new technologies to help us record and visualise data.

In Year 2 of the Chewing Gum Task Force, a scheme funded by some of the UK's major chewing gum producers, 55 councils across the UK benefitted from the special grant fund worth £1.65m, helping clean an area equivalent to the size of Vatican City. Since the programme began, by combining targeted street cleansing with specially designed signage to encourage people to bin their gum, participating councils have seen reductions in gum littering of up to 80% in the first two months, with a reduced rate of gum littering still being observed after six months.

We were delighted to be appointed by the Department for Environment, Food and Rural Affairs (Defra) to review and update the Code of Practice on Litter and Refuse (COPLR). The Code is a statutory guidance document that sets out the legal obligations of duty bodies in England to keep specified land clear of litter and refuse with accompanying practical guidance. The review explored changes in legislation and the technological, economic and social environment in which land managers now operate, while also clarifying some of the standards described in the code. Our experts consulted with stakeholders, including local authorities and other managers of publicly accessible land, to enable them to help shape the revised code, ensuring that it remains fit for purpose. Updated content for the revised Code has been provided to Defra and once signed off by government, it will be ready for publication by Defra at their discretion.

Recognising the huge contributions that local litter-picking groups can make to our environment, we consulted with local authorities and litter-picking volunteers to identify ways in which local authorities can

better support volunteer groups to maximize impact. Work continues to develop the insights into a guidance document, which will be launched later in 2024.

We continued our focus on fly-tipping to support Keep Britain Tidy's Fly-tipping Action Plan, working with one local authority to develop a fly-tipping strategy that will be published later in 2024, and developing a new intervention pilot to test whether communicating the cost of fly-tipping to communities reduces fly-tipping.

Membership of the Keep Britain Tidy Network, our professional local authority network for street scene, waste and enforcement managers, increased by more than 5%, with 113 members drawn from local authorities and supporting businesses across England. The annual Keep Britain Tidy Network Conference and Awards was held in York with 94% of members stating that they would recommend the event to others in the sector. After convening Network meetings to gather the views of members, we submitted formal responses to Defra consultations relating to anti-social behaviour and statutory litter enforcement guidance.

We continued to offer training on topics including legal and enforcement, community, education and local environmental quality. We delivered a total of 32 courses across England, training 293 delegates in total. 100% of delegates rated our training as good or excellent. To date, we have had 729 delegates through the National Enforcement Academy, helping to create a common and consistent enforcement approach from local authority environmental enforcement officers in England.

We continued to deliver a variety of communication campaigns to tackle littering and fly-tipping, including the award-winning We're Watching You dog fouling campaign where the number of partners involved now totals 286. We continue to develop approaches to maximising our impact across whole local authority areas. For example, our Keep Liverpool Tidy partnership with Liverpool City Council continued to support the council in educating its residents, businesses and visitors to not drop litter and be responsible citizens.



## SMOKING-RELATED LITTER

Cigarette-related litter, and particularly the butt that remains after the cigarette has been smoked, is the world's most prevalent form of litter. An estimated 4.5 trillion cigarette butts are littered every year across the world. In England, they are by far our most littered item, making up three-quarters of all litter items dropped\*, and on average only one in eight is binned, with the remainder dropped on the floor\*\*.

As the nation's largest anti-litter charity, we believe that our environment cannot wait a day longer for us to tackle this toxic timebomb. As well as costing millions of pounds to pick up, they blight our streets, beaches and parks. They pose a grave danger to wildlife and go on to pollute our watercourses and food web. Cigarette butts do not biodegrade. In fact, they can take 14 years to break apart into microplastics, meanwhile seeping pollutants into the earth that are proven to stunt plant growth and be toxic to aquatic life.

Since 2022, CleanStreets Community Interest Company (CIC) has provided us with a grant, enabling us to undertake an intensive programme of work aimed at tackling cigarette-related litter, including a national behaviour change campaign underpinned by research and supported through practical interventions. We have now concluded two years of a multi-year programme of sustained activity to build a solid foundation for a reduction in littered butts, until such time as a comprehensive Extended Producer Responsibility scheme is mandated.

The grant has enabled Keep Britain Tidy to begin to establish an impactful, quality programme of research, innovation and campaigning that will be instrumental in supporting the measurable reduction in the littering of cigarette butts. **Our aim is that by 2025, we work towards delivering a 20% reduction in this problematic litter type.**

In the past year, we delivered the next phase of our major behaviour change campaign in England, Wales, and Scotland across numerous channels. The striking 2023 campaign \*\*\* went live in mid-November 2023 on TV and radio, video-on-demand, social media, out-of-home screens and via a specially created game for in-the-moment impact. This ran to the end of March 2024. The campaign was designed with behavioural science rigorously shaping each touch point. Primarily, humour has been used to win over our hard-to-reach audience, opening them up to the call to change their behaviour. The character of the duck successfully acts as a cypher for societal judgment on littering, delivering the message with a hint to the environmental consequences on wildlife as context to the issue. Initial results were outstanding with 84% of the adult UK population reached by the campaign. 80% of smokers who saw our campaign said they took at least one action. 68% made a behaviour change, 34% made a conscious effort to dispose correctly and 21% bought a product to help dispose of litter. We will be building on these results in the year ahead.

Our campaign is underpinned by a significant research and intervention programme, collaborating with partners in business and the public sector, as well as leading academics. Following our ground-breaking baseline litter survey, we carried further inset studies to investigate litter on soft surfaces, and hard-to-reach and hard-to-access places such as motorways and drains. The behaviour change consultancy that helped develop the campaign designed a bespoke implicit response survey to understand what smokers really think about their littering. This new information has helped us effectively deliver on behaviour change targets. In addition, to date, we have now rolled out more than 60 practical behaviour change interventions in England, Scotland and Wales with public, third and commercial sector partners. This included prestigious sites such as The O2 arena in London.

The significant learnings from our first two years will be used to direct Year Three of the work programme, which will see an expansion of the work across festivals, major events and with other corporate partners to further the normalisation of portable ashtrays. Our campaign will be adapted to new specific smoking occasions and encourage the normalisation of portable ashtray use to combat the biggest barrier to responsible disposal: *no access to a bin*. The research focuses on understanding the success of two years of behaviour change interventions and repeating our national survey to assess the overall impact of our work. We intend that, together, this will start to embed changes in behaviour for good and reduce the scourge of cigarette litter across the nation.



\* [Keep Britain Tidy National Litter Survey 2019/2020 National Litter Survey How Clean is England Leaflet 2019 2020.pdf \(keepbritaintidy.org\)](#)

\*\* [Keep Britain Tidy; Litter Composition Analysis Summary Report March 2020 20200330 KBT Litter Composition Report - FINAL.pdf \(keepbritaintidy.org\)](#)

\*\*\* [Cigarette Butts are Rubbish | Keep Britain Tidy](#)

## ACCREDITATION

Our high-profile programmes designed to improve beaches, parks and green spaces continue to go from strength to strength. In May 2023, 76 beaches achieved the Blue Flag standard in England and 128 beaches earned the Seaside Award, with sites proudly flying their flags during the bathing season, from 15 May to 30 September. In addition, the Royal Albert Dock and Salthouse Dock Marina in Liverpool again achieved Blue Flag status.

Green Flag Award continues to grow with the number of parks and green spaces in the UK achieving the award in 2023 rising to 2,221. Included in this figure were 408 Community Award winners, while 135 of the winners also achieved the additional Green Heritage Site Accreditation supported in England by Historic England. The Awards were presented at three awards ceremonies in Chorley, Peterborough and Southampton. The scheme continues to diversify with winners now including the Doncaster and Bassetlaw Teaching Hospital NHS Foundation Trust and more than 600 miles of the Canal and River Trust network now accredited.

The scheme continues to develop internationally, with 255 winners in 16 countries, including the USA, Australia, New Zealand, UAE and Saudi Arabia as well as in a number of European countries.

The highly successful online Judges Induction training programme has increased the number of judges by 48. In addition, Green Heritage Site Accreditation training, management plan training and a bespoke training programme is offered to local authorities and other applicant organisations to help them achieve the standard.

In conjunction with the University of Leeds, Make Space for Girls and the West Yorkshire Combined Authority, Green Flag Award co-produced supplementary

guidance to the Award – Safer Parks, improving access for women and girls. The guidance was launched at a symposium in May.

The Green Flag Award programme continues to achieve ISO 9001 accreditation and the annual survey found that 96% of applicants rated their experience as good or very good.

In November the third UK Green Flag Award Virtual Awards took place, which included categories such as Team of the Year, Volunteer of the Year, Councillor of the Year and best initiative to make parks safer for women and girls.

We want to see more local authorities investing in good-quality public space to support a range of objectives, including the physical health and mental wellbeing of communities and improved biodiversity, with a focus on the most deprived communities. Green Flag Award now has dedicated resource to support those local authorities to achieve the standard and deliver the resulting benefits to communities.

The Green Key programme, a sustainability certification for the hospitality sector, is now firmly established as a recognised eco-label in England, with 110 establishments having achieved the accreditation. They join more than 5,000 certified establishments globally, with overall growth in the scheme in excess of 20% in the past year, in part due to international agreements with large chains such as Accor and InterContinental Hotels Group (IHG). Green Key has grown the pool of independent auditors to meet this rise in applications, and now has six well-trained assessors spread across the country conducting sustainability audits. The programme exhibited at a number of high-profile industry events including Tourism Means Business with London & Partners and the Independent Hotel Show in London.



## EDUCATION

Following on from record Eco-Schools engagement figures in 2022-23, this year has focused on extending our reach and strengthening our influence through a series of high profile partnerships and initiatives.



### ECO-SCHOOLS

Academic year 2022-23, ending in summer 2023, yielded our biggest number of Eco-Schools Green Flags yet, with 1,979 schools achieving our award.

1.4million pupils attended a school working on our programme last year and the impacts on pupils, as reported by their teachers, was heartening.

- **96%** of teachers felt that Eco-Schools increased their pupils' confidence levels.
- **98.2%** of teachers felt that Eco-Schools increased their pupils' environmental awareness.
- **94.3%** of teachers felt that Eco-Schools increased their pupils' leadership skills.

The cumulative environmental impacts delivered by pupils was also astounding. Among many other amazing metrics, schools...

- Cut their electricity usage by a combined **11.4m kwh**.
- Planted **51,000+** trees across their school grounds.
- Diverted a combined **3.8m kgs** of waste from landfill.

Read more in our 2022-23 [Impact Report](#).

### CUT YOUR CARBON

Cut Your Carbon is our annual, national schools campaign, challenging pupils to take positive action at home with their friends and deliver nine simple, carbon-cutting actions. These actions spotlight the various aspects of our lives that contribute to our carbon footprint, prompting families to consider sustainable alternatives and give them a go.

In 2023...

- **1,969** nurseries/schools signed up to deliver Cut Your Carbon in their setting.
- **201,408** individual carbon-cutting actions were reported across November. We anticipate the number of delivered actions to be many, many more.
- Pupils delivering Cut Your Carbon actions reduced their total emissions by an estimated **629,155 kg of CO<sup>2</sup>**.

Read the Impact Report [here](#).

## COUNT YOUR CARBON

February saw the launch of a huge, cross-departmental project that has been 14 months in the making. Count Your Carbon is a comprehensive carbon footprint calculator, built in collaboration with, and for, nurseries, schools and colleges.

Completing a calculation with Count Your Carbon provides schools with:

- A headline carbon footprint figure.
- That figure itemised along 11 key operational strands.
- A set of recommendations outlining ways that a school can bring down emissions. These can be referenced against their footprint to form content for Climate Action Plans.

Count Your Carbon follows the methodology of the Greenhouse Gas Protocol and the data we are receiving is helping us to project emissions benchmarks for the UK schools estate.

Next steps for the tool includes the addition of the 'Playground'. The 'Playground' will be a completely new section of the Count Your Carbon website. It will allow staff and pupils to take their most recent carbon footprint, apply hypothetical changes to school policies, actions and infrastructure, and model the potential carbon reductions in real time.

## HEALTHY SUMMER TOOLKIT

Launched on April 22nd and developed in partnership with the Bupa Foundation, our free Healthy Summer Toolkit is packed with fun activities to boost the health and wellbeing of pupils and the planet.

Inside the toolkit is a series of simple activities and resources that supports pupils to:

- Understand eco-anxiety and develop ways to manage it.
- Raise awareness about climate change and ways to create/inspire positive impacts.
- Take collective action to support biodiversity.
- Become more physically active outdoors.
- Connect with nature.

Activities/resources link to popular events in the summer education calendar and can easily fit into a school's existing plans.

The Healthy Summer Toolkit is one element of a wider partnership for academic year 23-24 with the Bupa Foundation. The Foundation has also supported more than 1,200 schools through our training programme, supported 66 schools from lower socio-economic areas with the cost of their accreditation and sponsored our Healthy Living topic. It's been a terrific collaboration.

## ECO-NURSERIES

Our final big project of the year has been the development of a new strand of the Eco-Schools programme for nurseries.

There are approximately 21,600 nurseries in England but there aren't any national environmental education programmes designed specifically for them. We aim to rectify this.

With support from Bright Horizons and Storal nursery chains, changes will be made to the current Eco-Schools model including:

- A suite of nursery-specific delivery resources.
- A specific training programme for early-years educators.
- Adapted framework and criteria for the Eco-Schools 'Seven Steps'.

It will be live from September and we couldn't be more excited!



## VOLUNTEERING AND COMMUNITY ENGAGEMENT:



Keep Britain Tidy volunteers up and down the country dedicate their time every year to help keep their local green and blue spaces litter-free. They care for the environment in their communities, litter picking year-round, rain or shine and play a key role in helping Keep Britain Tidy achieve its aims of reducing litter and improving the quality of public space. Their determination, commitment and love for the environment continued to shine throughout 2023/24.

In 2023/24, Keep Britain Tidy supported 236 Ambassadors and Care group leaders to organise community litter-picks throughout the year, which attracted thousands of volunteer #LitterHeroes, and removed more than 130,000 bags of litter and plastic pollution from our streets, parks, beaches and rivers, as well as hundreds of bulky items such as shopping trolleys, sofas and bicycles. We have been continuing to develop the way our volunteers record their action with us through our Collect & Count system. This information enables us to demonstrate the value of our volunteers to partners and funders, and to campaign for wider change.

As well as litter-picking, Keep Britain Tidy volunteers also take wider environmental actions in their local

public spaces such as tree-planting, meadow-making, invasive species removal and biodiversity surveying. Enabling volunteers to link litter removal, a visible and tangible environmental improvement – to wider concerns for biodiversity in their local public spaces is a real strength of our programmes – one we are continuing to explore and develop.

We are also acutely aware of the benefits that volunteering and community involvement bring to volunteers themselves. In 2023/24 71% of volunteers across our volunteering programmes stated that volunteering with Keep Britain Tidy has improved their wellbeing and 88% said that it makes them feel more part of their local community.

Throughout 2023/24 our volunteers have been raising awareness of our cause – nationally and in their local communities. Our volunteers generate a huge number of positive news stories that are picked up by national, regional and local press, TV and radio. For example, LitterHeroes Ambassador Jason Alexander made national news when he opened his vintage litter museum in 2023. At a local level, our Ambassadors and Care group leaders are always supported to take part in more practical community outreach activities. In 2023/24 for example, Keep Britain Tidy volunteer groups could be found supporting the Clacton Pride parade with litter-picks, arranging talks in Lincolnshire schools, leading beach walks around the UK coast and setting up information stalls at summer fetes up and down the country. The value of keeping the issue of waste and litter in the public consciousness is huge and we are proud of all our #LitterHeroes who make an effort to be heard.

The success of Keep Britain Tidy volunteers is underpinned by the dedicated Volunteering and Community Engagement staff team, who continue to develop and offer first-class training, support, advice and networking opportunities for volunteers across the programmes. The past year has seen the team increase the amount of online networking opportunities offered to group leaders, improve our volunteer guidance and handbooks, and hold focus groups with volunteers so we can continue learning and developing our volunteer offer. This will strengthen engagement with our volunteers, help recruitment and retention and allow us to demonstrate how valued our volunteers are.

Around the UK coastline, Keep Britain Tidy's Ocean Recovery Project continues to make waves. In 2023/24 20 tonnes of rigid, hard-to-recycle beach plastics and recovered rope and trawl net were recycled through the programme across the South and South West of England and the Scottish Isles. Instead of languishing in a landfill or polluting global marine ecosystems, they now have a second life as benches in schools, in the soles of shoes or as long-lasting fence posts and decking.

2023/24 has been a fantastic year for Volunteering and Community Engagement at Keep Britain Tidy and we are looking ahead to even more exciting things for the coming year – watch this space!

## CAMPAIGNS

### Marketing, communications, campaigns and policy 2023-24

Against the backdrop of a cost-of-living crisis and political and economic uncertainty both at home and internationally, the challenges of keeping the environmental crisis we are facing at the forefront of people's minds have possibly never been greater. The threat posed by climate change, biodiversity loss and unsustainable consumption is real but getting the public and politicians to pay attention and take action is harder than ever.

It is against this backdrop that we scaled up our Buy Nothing New Month campaign in January 2024. After successful testing in 2023 and winning the National Recycling Award for Campaign of the Year, this year we took a model that had been developed and worked to engage new audiences including schools and local authorities. The message is simple and delivered in bitesize chunks through digital channels, encouraging people to turn their back on unsustainable consumption for a month and move up the waste hierarchy to reuse, repair, sharing and borrowing and purchasing pre-loved if they need something 'new'.

It is a message that resonated with the public, with the number of registrations rising from less than 500 in 2023 to almost 5,000 in 2024. The 4,967 people who signed up did so on behalf of more than 9,600 and 112 schools took up the call to action.

Perhaps even more exciting is that, in the post-campaign survey with participants, 73% reported that they had bought nothing new in the month of January, 74% said they had reused or repurposed something and almost half (43%) said they had repaired something.

Sitting alongside Buy Nothing New Month is, of course, the Great British Spring Clean, Keep Britain Tidy's biggest campaign.

The 2023 campaign was made possible thanks to the support of its sponsors McDonald's, Mars Wrigley, KFC, Coca-Cola, Nestlé, PepsiCo and Walkers and with help from players of People's Postcode Lottery.

Once again, hundreds of thousands of volunteers took up our call to action, cleaning up their communities, their parks and their beaches and collecting, in total, 409,000 bags of rubbish.

The Great British Spring Clean brings together businesses, local authorities, communities, schools, faith groups, uniformed organisations and other charities for two weeks of incredible activity, sharing the message that we should all love where we live and we all have a role to play in caring for our environment. Hundreds of thousands of small actions come together to make a big difference and send a message – via traditional and social media – that people do care.

Beyond the two flagship campaign moments, in 2023/24 we took our call for the implementation of a comprehensive, all-in deposit return scheme in England into the political arena, attending party conferences and hosting various events in Parliament to explain to our elected representatives and government why we need a DRS for glass, aluminium and plastic drinks containers as a matter of urgency to tackle the catastrophic environmental impact of burying, burning or littering millions of them every year.

During our campaigning, we worked with politicians, representatives from the drinks industry and other NGOs, demonstrating that the desire for a deposit return scheme went beyond the 'green lobby' and was supported by some of the biggest soft drinks brands in the world - Coca-Cola and PepsiCo – alongside representative bodies including the Food and Drink Federation and the British Soft Drinks Association and charities such as the RSPCA, the Marine Conservation Society and Surfers Against Sewage.

Finally, we continued to support teams across Keep Britain Tidy to help them reach new audiences, grow their programmes and develop stronger relationships with supporters through our daily engagement on social media, work with media and development of our digital offer, including the Count Your Carbon webtool for schools and the scoping of a new website for the charity.



# WE WOULD LIKE TO THANK

## OUR VOLUNTEERS

- Great British Spring Clean's 326,099 #LitterHeroes
- Our 5,415 year-round #LitterHeroes, Ambassadors and Care team volunteers
- Accreditation judges, providing assessment days:
  - Blue Flag: 78
  - Green Flag: 3,100

## OUR PARTNERS AND FUNDERS

We would like to thank our invaluable grant funders and corporate donors, individual supporters, and delivery and media partners, including:

- Players of People's Postcode Lottery
- Anglian Water
- Artfarm
- Bupa Foundation
- Calisen
- Canal and River Trust
- Cambridgeshire Community Foundation
- Chartered Institution of Wastes Management (CIWM)
- Clear Channel
- Cushman & Wakefield
- Coca-Cola Great Britain
- DCW Polymers
- East Mercia Rivers Trust
- Environment Agency
- FatFace Foundation
- Garfield Weston Foundation
- Greater Manchester Combined Authority
- Intelligent Facility Solutions
- John Swire 1989 Charitable Trust
- Jones & Co. Styling Opticians
- KFC
- McDonald's
- Mars Wrigley
- Merseyside Recycling and Waste Authority
- Milspeed International
- Natural England
- Olio
- PepsiCo
- Perfetti Van Melle
- Scottish Power Foundation
- Severn Trent Water
- South West Water
- SUEZ Recycling and Recovery UK Ltd
- Thames 21
- The Barratt Developments PLC Charitable Foundation
- The Linley Wightman Shaw Foundation
- The Swire Charitable Trust
- Walkers



## LOOKING AHEAD

As 2023/24 drew to a close we launched our new five-year strategy.

Over the past century, the constant pressure to buy more and more things has had a devastating impact on our planet. We are using up natural resources at an alarming rate and, in the process, we are producing mountains of litter and waste that are polluting our local environments.

It is in the face of these challenges that environmental charity Keep Britain Tidy launches its new five-year plan to help tackle big global issues through small local actions.

Though climate change may feel overwhelming, the answers often lie in the simple, everyday choices we make at home, at work and in our local communities.

The 2024-2029 strategy comes at a time when the world is facing huge environmental pressures, including climate change, biodiversity loss and pollution. And in the UK, we must reduce greenhouse gas emissions by 68% by 2030 to help the planet stay below the critical 1.5°C threshold.

Climate change will have catastrophic impacts on our environment. If we continue along our current path of greenhouse gas production, scientists predict devastating consequences for humans and our planet. Governments worldwide have committed to action to keep warming below 1.5°C, and the UK has set a target of reducing emissions by 68% by 2030. We are not alone in acknowledging the importance of tackling this – our research has shown this issue is a priority for the public and local authorities.

We will contribute to reducing greenhouse gas emissions by mobilising communities and individuals to live more sustainably. We will give them the tools and knowledge they need as well as helping all schools use our new carbon calculator, allowing them to identify where they can make reductions and how to do it.

Biodiversity (the variety of all living things on Earth) is responsible for all our natural resources, including water, oxygen and food. Humans rely on biodiversity to survive. Our activities are causing the extinction of species at an alarming rate. Climate change, habitat loss, extraction of resources and pollution are significant contributors. Since the founding of Keep Britain Tidy in the 1950s, the world has lost 70% of mammals, birds, fish, reptiles and amphibians. Sadly, our country is one of the most 'nature-poor' in the world. The UK has committed to an internationally agreed target to protect 30% of our land and seas for nature by 2030, but an urgent step-change is needed if the UK is to deliver on this target.

We will continue championing a clean and healthy environment for everyone, rich in wildlife, with quality green and blue spaces. We will help restore nature and protect biodiversity by working with our volunteers and through our accreditation schemes.

Our 'take, make and throw away' culture means we are using the Earth's resources at an alarming rate. The extraction of resources from the environment has tripled since 1970 – and is estimated to more than double by 2060 to meet global demand for the products we consume. Our waste, including litter, pollutes the land, the water and the air, contributing to environmental degradation and causing problems for wildlife and humans. Landfill waste contributes directly to greenhouse emissions, but the emissions that come from producing the goods and services we consume are much more extensive than that. By preventing waste and reducing resource use, we can decrease environmental degradation and help the public save money.

Through our national campaigns and activations, research and innovations, we want to help tackle the root causes of litter and waste and reduce environmental degradation by helping people reduce resource use and consumption, prevent waste and take litter out of the environment.



## OUR OBJECTIVES

### 1. Reduce greenhouse gas emissions

By 2030, we will:

- Grow our ground-breaking school carbon calculator so that all schools in England have used the calculator to reduce emissions
- Deliver the Cut Your Carbon campaign nationally
- Deliver carbon and sustainable living training and tools for local authorities and volunteers to enable action across half of all local authority areas
- Update our accreditation schemes to ensure CO2 reduction is considered at all accredited sites
- Reduce emissions from our own operations by at least 50%

### 2. Increase action taken to live more sustainably

By 2030, we will:

- Expand our volunteer offer to create Sustainability Ambassadors who take action to live more sustainably at home and in their communities and achieve Sustainability Ambassadors in half of all English local authority areas (carbon, biodiversity and sustainable living training and tools)
- Double the number of Eco-Schools in England so that more pupils and their families are taking action to live more sustainably
- Double the number of accredited Green Key sites in England so that more hospitality sites are operating more sustainably

### 3. Increase biodiversity

By 2030, we will:

- Update our accreditation schemes to ensure sufficient biodiversity and nature recovery at all accredited sites (Green Flag Award, Green Flag International, Blue Flag, Seaside Award, Green Key and Eco-Schools)
- Investigate the potential for a new coastal accreditation scheme that focuses on the restoration of habitats and protection of nature
- Double the amount of habitat improved through our volunteer programmes

### 4. Increase the amount of high-quality public space

By 2030, we will:

- Increase the number of green space sites achieving Green Flag Award status
- Increase the number of blue space sites achieving Blue Flag and Seaside Award status
- Increase high-quality public space in the 30 local authorities with the highest Index of Multiple Deprivation
- Increase the number of Green Flag Award International operators to 15

### 5. Reduce resource use and waste produced

By 2030, we will:

- Increase action taken year-on-year to reduce, reuse and repair by scaling up our national resource reduction campaign (Buy Nothing New Month)
- Deliver training and tools for local authorities and volunteers to half of all local authority areas to educate and drive action to reduce resource use and waste
- Update our accreditation schemes to ensure resource use and waste reduction are considered at all sites
- Drive a reduction in resource use in schools through the carbon calculator
- Work with five local authorities to develop robust case studies that identify and deliver research and innovations to reduce resource use and waste across communities

### 6. Reduce litter in the environment

By 2030, we will:

- Deliver an annual national campaign to remove and prevent litter
- Work with volunteers, local authorities and corporate partners to reduce on-the-ground litter
- Increase the number of volunteers working with us year-on-year to tackle litter
- Increase the recycling of litter collected through our work year-on-year



# FINANCIAL REVIEW

During the year the group recognised £15.0m in income. After expenditure of £12.4m, net income before the actuarial loss on the defined benefit pension scheme was £2.6m.

Just under two thirds of income has arisen as restricted funds this year (£9.7m). Broadly, restricted funding allows us to target key objectives both nationally and regionally, while local authority-funded work allows us to target our expertise at a local level.

A loss on the defined benefit pension scheme of £0.7m resulted in a total increase in funds of £1.9m. This brought the total funds carried forward to £5.1m.

Unrestricted funds increased from £0.7m to £3.7m. Separating out the pension reserve of (£2.4m) and designated funds of £0.4m, general unrestricted funds stand at £5.6m at the year-end.

We continue to work to manage the long-term pension liability down, and although a loss has been made based on actuarial valuations this year, Trustees plan for that reduction in liability to continue.

Cash balances remain strong, growing from £3.3m at the start of the year to £11.6m at year-end.

Keep Britain Tidy's trading subsidiary, ENCAMS Enterprises Limited, made a £0.3m profit in the year. Profits are Gift Aided to Keep Britain Tidy within ten months of the year-end.

## RESERVES POLICY

The Trustees believe that the charity should hold financial reserves because:

- It has no endowment funding.
- It requires protection against and the ability to continue operating despite unforeseen setbacks.
- It requires the ability to take advantage of change and opportunities to further its objectives.

The Trustees have reviewed the reserves policy and reassessed the amount needed to ensure the charity can run efficiently and sufficiently mitigate risks of events outside their control. Each year the Trustees consider the appropriate level of free cash reserves. The intention of the Trustees is to hold sufficient reserves to enable expenditure to be reduced in a managed fashion, should the need arise, avoiding the need to halt work abruptly.

Due to the nature of our work, where funding is for defined periods and licencing arrangements are subject to renewal, the Trustees have agreed that free reserves should reflect the costs of orderly closure of between one and three significant work streams concurrently, to reflect a reasonable assessment of potential risk. These costs are calculated as notice period plus redundancy costs to the programme staff directly concerned, plus notice and redundancy costs for the proportion of core staff affected by this organisational reduction in scale.

The calculation of these costs for the year ahead (2023/24) is between £0.5m and £1.5m.

The level of free unrestricted reserves stands at £5.9m, excluding the deficit on the pension scheme which is classed as a longer-term liability. Net of the pension reserve, unrestricted funds stand at £3.5m. The Trustees are building their unrestricted reserves with a view to further paying down the pension deficit.

Details of the charity's funds are shown in Notes 15 and 16. An analysis of the charity's net assets between the funds is given in Note 17. The cash balances of the Group at 31 March 2024 were £11.6m (2023: £3.3m).

The Trustees consider that sufficient resources are held in an appropriate form.

## Funds held on behalf of others

Keep Britain Tidy has been commissioned by chewing gum manufacturers to administer a grant scheme to remove and reduce gum litter in local authorities around the country. Keep Britain Tidy holds these funds in a separate bank account until they are paid out in grants.

## FUNDRAISING

The charity fundraises using internal staff time and has not used professional external fundraisers or commercial participators in this period. The charity is registered with the Fundraising Regulator: we comply with their standards and have not received any complaints in relation to fundraising during the period. We do not carry out individual fundraising, avoiding risks of privacy intrusion, persistent soliciting or undue pressure. This is not a material area of expenditure.

## EMPLOYEES

There is a continued commitment to forging an organisation where staff feel supported and included. Employees are kept informed via 'The Weekly News' as well as through meetings, emails and intranet, through communications from the Chief Executive. The charity supports equality of opportunity and is committed to the training and development of its employees. There is a strong desire to retain a degree of flexible working and a selection of employee benefits. An individual's development is assessed through annual appraisals. Training and development programmes are provided to develop employees for both their current and future roles and to meet the charity's present and future needs.

## PENSIONS

In addition to the current money purchase scheme, the charity operated a defined benefit pension scheme until 2008. The actuarial surplus or deficit on the funding of the scheme is recalculated annually and the deficit at 31 March 2024 of £2.409m (2023: £1.890m) is shown in Note 21 to the accounts. The current accumulated deficit in the scheme is deducted from unrestricted reserves under FRS 102 principles. The Trustees are aware of the very volatile nature of the deficit calculated according to FRS 102 and that this deficit will vary greatly depending on the assumptions made at valuation dates. The most recent recalculation resulted in a recognised actuarial loss of £0.669m (2023: actuarial loss of £0.730m) being recorded in the charity's Statement of Financial Activities due investment performance and market value at the balance sheet date. The deficit under FRS 102 increased by a net £0.519m (2023: reduced by a net £1.171m) at March 2024 when calculated net of contributions made to the scheme and interest charges during the year.

## GOING CONCERN

In meeting their obligation to consider the going concern status of the organisation, the Trustees have reviewed the revised plans and forecasts prepared by management for the period to October 2025. Particular regard was placed on the organisation's ability to meet its obligations regarding the deficit on the defined benefit pension scheme. They have considered the organisation's ability to fund its activities and recognise the need for the charity to find new sources of income and funding. The Trustees have concluded that the forecasts prepared are appropriate and the organisation can reasonably expect to continue to fund its programmes and activities. They also believe the charity can meet its financial obligations regarding contributions towards the deficit on the defined benefit pension scheme as agreed with the pension scheme Trustees. The organisation's progress with meeting its forecasts will be monitored and mitigating actions taken if necessary. The Trustees have concluded that it is appropriate to consider the organisation a going concern.

## PAY REPORTING

We have voluntarily undertaken to disclose our pay gaps in relation to gender, ethnicity, sexuality and disability in line with best practice.

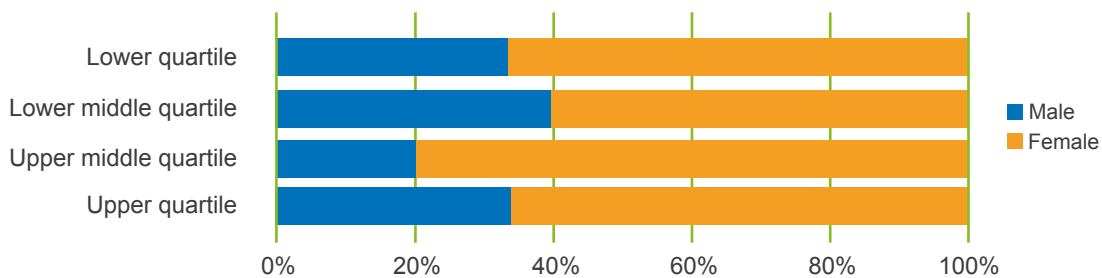
## GENDER PAY REPORTING

We are pleased with the results, which show clearly we have a culture of equal pay with no real deviations based on gender. The mean difference between the average hourly pay of women and men across the organisation is £0.15 in favour of women, and the median difference is £0.32 in favour of women.

The mean gender pay gap in hourly pay as a percentage of mens' pay is -0.66% (i.e. in favour of women). The median gender pay gap in hourly pay as a percentage of mens' pay is -1.62% (i.e. in favour of women).

Our gender representation by quartile is shown below.

### GENDER: M/F REPRESENTATION BY PAY QUARTILE



## ETHNICITY PAY REPORTING

Our median ethnicity gap in hourly pay as a percentage of white pay is -36.92% (i.e. in favour of non-white staff).

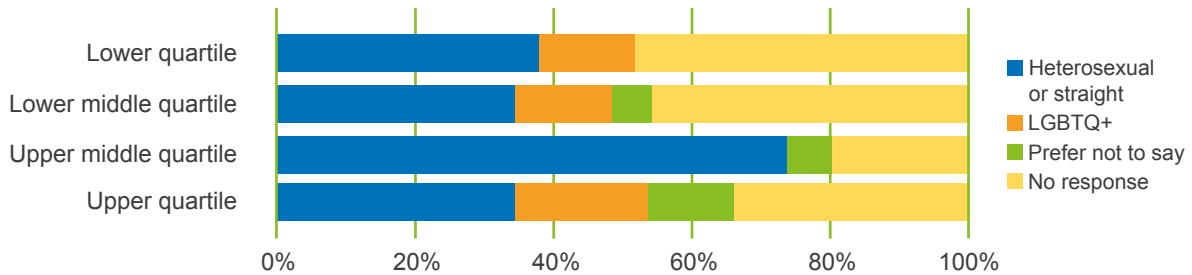
As part of our Equity, Diversity & Inclusion work, we have set targets for non-white representation levels to reflect the demographics of the UK. We are monitoring progress against these targets alongside salary gaps to assess improvements.

## LGBTQ+

We are encouraged to see LGBTQ+ representation spread broadly across the pay quartiles. We will continue to monitor this spread, and representation against UK-wide demographic data.

Median hourly pay for heterosexual or straight staff is £22.11, and for LGBTQ+ staff it is £28.36 (£6.25 in favour of LGBTQ+ staff). For those who prefer not to say it is £32.60, and for staff who did not respond, £20.19.

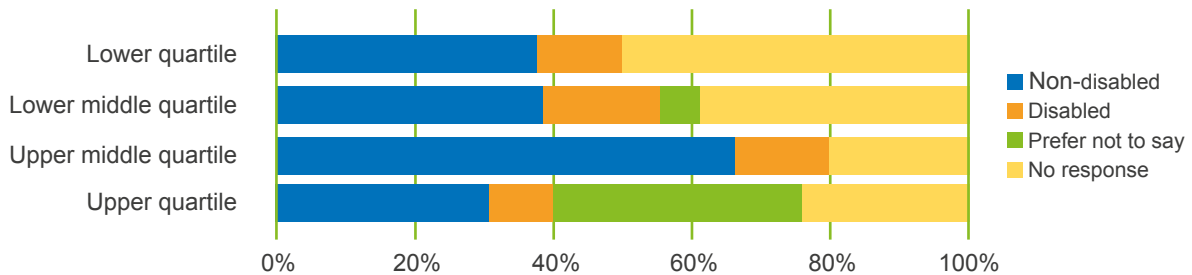
### LGBTQ+: REPRESENTATION BY PAY QUARTILE



## DISABILITY PAY REPORTING

We are encouraged to see representation of staff with disabilities across the pay quartiles. The median hourly pay for the organisation was £22.75. For non-disabled staff it was £23.38 and for disabled staff it was £25.60, £2.22 in favour of disabled people. For those staff who preferred not to say it was £30.77 and for those not responding it was £20.19.

### DISABILITY: REPRESENTATION BY PAY QUARTILE



# GOVERNANCE

## OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES OF THE CHARITY

We aim to keep Britain tidy. That means more to us than just picking up litter. It means creating clean beaches, parks and streets. It means creating sustainable practices and eliminating unnecessary waste.

We aim to inspire the people of Britain to eliminate litter and end waste for now and future generations.

We will fight for people's right to live and work in places where they can be proud and prosper.

We are here to take huge collective strides made up of small individual steps, to change behaviour permanently by spotlighting the problem daily.

Following the Articles of Association, the objects for which the charity is established are:

- To educate the public concerning the preservation, protection and enhancement of the environment, the use of sustainable waste management practices and the impact of individuals' actions on the environment.
- To protect, preserve and enhance the environments of town and country in the United Kingdom for the general benefit of the nation at large.
- To preserve and protect the physical and natural environment for the public benefit by promoting waste reduction, reuse, reclamation and recycling of waste materials and the benefits of sustainable consumption and production.

The trustees have had regard to Charity Commission guidance on public benefit. Activities to achieve this are detailed within the Trustees' Annual Report.

## GOVERNING DOCUMENT

Keep Britain Tidy ('the Company') is incorporated in the United Kingdom as a Private Company Limited by Guarantee (Registration Number: 3496361) and is a Registered Charity (Charity Number: 1071737). The present Trustees and any past Trustees who served during the year together with the Chief Executive and the names of the senior executive staff are given on page 19 and the external advisors are set out on page 20.

The Company is governed by Articles of Association which were last adopted at the Annual General Meeting on 6 December 2012.

Keep Britain Tidy has a trading subsidiary, ENCAMS Enterprises Ltd, and together they form the Keep Britain Tidy Group.

## REGISTERED OFFICE

Elizabeth House  
The Pier  
Wigan  
WN3 4EX

## THE BOARD OF TRUSTEES

The Board of Trustees is responsible for the overall governance of Keep Britain Tidy. The Board of Trustees had eight members at 31 March 2024; the Articles of Association require there to be no less than four or more than 14. The Board may increase or reduce the number within that limit as they consider appropriate. Trustees are normally appointed by the Board for three years through a transparent and open recruitment process. They may then be appointed for a further one term of up to three years. They retire in rotation to ensure that the Board has the full range of skills and experience needed to determine and monitor the charity's strategic direction. The current Chair was appointed in April 2016. During 2023/24, there were no new Trustees appointed and no Trustees resigned at the end of their term.

The Board of Trustees met five times this year. At these meetings, they set the organisation's business strategy, approve business plans and budgets and review its operational, health and safety, and financial performance. They work closely with the key management staff and must understand all aspects of the charity's work.

## TRUSTEE INDUCTION AND TRAINING

There is a comprehensive induction programme for new Trustees and all Trustees are encouraged to attend appropriate training events that will help them with their roles and responsibilities. In addition, Trustees are kept fully up to date with the organisation's operations through presentations at Board meetings, regular reports and invitations to participate in external events.

All Trustees give their time freely but are entitled to reimbursement of expenses incurred in attending Board and other meetings or performing other duties as a Trustee of the charity. Trustees are required to disclose all relevant interests and formally register them at Board meetings. Details of Trustee expenses and related party transactions are disclosed in Note 21 and Note 25, respectively.

There are two sub-committees to the Board, each of which has established terms of reference and report back directly to the Board.

## AUDIT AND FINANCE COMMITTEE

The Committee comprises some Trustees who, in the opinion of the Board, are most appropriately qualified to exercise independent judgement on the matters relevant to the Committee. The Committee's role is to oversee risk management, the scope and findings of any audit work commissioned and the charity's policies and practices regarding accounting, anti-fraud and whistleblowing. In addition, it reviews the external audit arrangements and the charity's financial reports, including financial forecasts and budgets. The Committee reviews the Reserves Policy and the charity's position in respect of its liability to meet any deficit on the defined benefit pension scheme. The Committee operates in an advisory capacity to the main Board on all these matters. It met five times this financial year.

## REMUNERATION NOMINATION COMMITTEE

The Committee comprises several Trustees who, in the opinion of the Board, are most appropriately qualified to exercise independent judgement on the matters relevant to the Committee. The Committee's role is to review HR policies and procedures, and consider matters relating to the awarding of general pay increases and the remuneration of key management staff, along with making recommendations to the Board of Trustees regarding the appointment of Trustees and the Chair. The Committee operates in an advisory capacity to the main Board on all these matters. During the year an external benchmarking exercise was carried out for salaries across the charity. Increases awarded arising from this review were agreed as part of the main Board meetings, and so no meetings of the committee took place this financial year.

## MEMBERS OF THE BOARD OF TRUSTEES

The following Directors (who are also Trustees of the charity) held office between 1 April 2022 and the date of this report (4 October 2024):

NAME	DATE APPOINTED	
Suzy Brain England OBE	1 April 2016	Chair of Committee
Philippa Anderson	1 May 2016	Deputy Chair; Chair of Remuneration and Nomination Committee
Kresse Ann-Marie Wesling MBE	15 November 2018	
Vincent Neate	25 March 2019	Chair of the Audit and Finance Committee; Deputy Chair
Raymond Mills	16 April 2019	Deputy Chair
Lydia Burns	6 October 2021	
Vanessa Maselino	6 October 2021	
Muhammad Ali	6 October 2021	

## STATEMENT OF TRUSTEES' RESPONSIBILITIES AND CORPORATE GOVERNANCE

The Trustees, who are also directors of Keep Britain Tidy for the purposes of company law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). As required by company law, this Trustees Annual Report included the directors report. Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP 2019 (FRS 102)
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue operating.

The Trustees are responsible for ensuring that adequate accounting records are kept which 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. The Trustees are responsible for ensuring the maintenance and integrity of the corporate and financial information on the Keep Britain Tidy website.

The trustees have reviewed the 7 pillars of the Charity Governance Code and confirm that they are applying the recommended practices.

## MANAGEMENT AND STAFFING

The Chief Executive Officer is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Trustees have approved a detailed scheme of financial delegation for the Chief Executive Officer and other key management staff. The Chief Executive Officer is responsible for ensuring that the charity delivers the business plan and services specified and that key performance indicators are met.

## KEY MANAGEMENT PERSONNEL – THE EXECUTIVE TEAM

Allison Ogden-Newton	Chief Executive Officer
Ruth Jenkins	Finance Director/ Company Secretary
Andrea Crump	Chief Operations Officer
Helen Bingham	Director of Communications
Anna Scott	Director of Services
Liam Kurzeja	Marketing Manager
John Egan	Director of Smoking-Related Litter

## PAY POLICY FOR KEY MANAGEMENT PERSONNEL

The Trustees are responsible for setting the framework and broad policy for the remuneration of the charity's Chief Executive Officer and Executive Directors. Overseen by the Remuneration and HR Committee, they ensure that all appropriate factors are taken into account in setting executive pay policy including the affordability, encouraging optimal performance and consistency with individual contributions to the success of the organisation. Salaries are set to be both appropriate and competitive according to market rates.

## CORPORATE GOVERNANCE

The Trustees have reviewed the Charity Governance Code and discussed it's principles and recommended practice, and are pleased to have adopted the Code. Internal controls over all forms of commitment and expenditure continue to be reviewed to improve their effectiveness. Processes are in place to ensure that performance is monitored and the appropriate management information is prepared and reviewed monthly by executive management and regularly by the Audit and Finance Committee and the Board of Trustees. The internal control systems are designed to provide reasonable but not absolute assurances against material misstatement or loss. They include:

- A strategic plan and annual budget approved by the Trustees.
- Regular consideration by the Trustees of financial results, variances from budget and non-financial performance indicators.
- Delegation of day-to-day management authority and segregation of duties.
- Identification and management of risks.

The charity is subject to a full external audit each year and the findings of this process are presented independently to the Board. In addition, the Board takes specialist advice on matters of specific interest or concern as and when considered necessary. In the year to March 2024, the Board did not commission any pieces of work of this nature.

The full Board meet five times a year, with additional sub committee meetings.

## RISK MANAGEMENT

The charity maintains a corporate risk register covering a wide range of organisational risks. The Executive Team reviews the risk register regularly to ensure that mitigating actions and activities are appropriate and timely. Risks are categorised by their likelihood and the impact on the charity and each risk is assigned to a member of the Executive Team for overall management. Due regard is also taken of the effectiveness of existing controls.

The Trustees, both through the Audit and Finance Committee and at Board meetings, have examined the risk management system and the risk register with particular attention to the major risks identified. They are satisfied that a proper system is in place and that appropriate measures are being taken where necessary to mitigate the potential impact.

The Trustees consider that there are two principal risks facing the organisation and these are detailed below:

**Defined benefit pension scheme** – The Trustees are aware of the additional financial risk to the organisation posed by the current projected deficit in the defined benefit pension scheme. The Trustees maintain a close dialogue with the Pension Scheme Trustees. An agreed deficit reduction plan is in place, which is both affordable to Keep Britain Tidy and considered sufficient to meet the scheme liabilities. Keep Britain Tidy has worked closely with the Pension Trustees and advisers to implement a revised strategy to manage down the pension deficit more quickly. The valuation for 31st March 2024 was completed after the year-end.

**Informing and influencing** – The Trustees are aware of the additional risks facing the charity as a result of changes to government policies. The Trustees aim to mitigate this risk through engaging with key decision-makers and influencers in government, particularly regarding the environment. We have also developed clear policy positions in key areas.

## PROFESSIONAL ADVISERS

**Auditor:** MHA  
2 London Wall Place  
London EC2Y 5AU

**Solicitors:** Forbes Solicitors  
PO Box 686  
Blackburn BB7 9QY  
  
Bates Wells LLP  
(For Intellectual Property matters)  
10 Queen Street Place  
London EC4R 1BE

**Bankers:** HSBC Bank Plc  
Crompton Street  
Shop 21 The Grand Arcade  
Wigan WN1 1BH

**Actuaries:** Broadstone Consulting  
100 Wood Street  
London EC2V 7AN

## STATEMENT OF DISCLOSURE OF INFORMATION TO AUDITOR

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware.
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees' Annual Report was approved by the Trustees on 4th October 2024 and authorised to be signed on its behalf by:



**SUZY BRAIN ENGLAND OBE**  
**CHAIR AND TRUSTEE**

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF KEEP BRITAIN TIDY FOR THE YEAR ENDED 31 MARCH 2024

## OPINION

We have audited the financial statements of Keep Britain Tidy (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 March 2024 which comprise the Consolidated Statement of Financial Activities, the Group and Charity Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2024, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report.

We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the Trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least

twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report (incorporating the Group Strategic Report and the Directors' Report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report (incorporating the Group Strategic Report and the Directors' Report) has been prepared in accordance with applicable legal requirements.

## MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report (including the Group Strategic Report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by

the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or

- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement included in the Trustees' Report, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

### AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements;
- Enquiry of management to identify any instances of known or suspected instances of fraud;
- Enquiry of management around any actual and potential litigation and claims;
- Reviewing the design and implementation of

control systems in place and testing operational effectiveness;

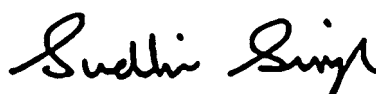
- Performing audit work over the risk of management override, including testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures alongside supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

### USE OF THIS REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Sudhir Singh FCA, Senior Statutory Auditor  
For and on behalf of MHA, Statutory Auditor  
London, United Kingdom

Date:

MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership in England and Wales (registered number OC312313).

MHA are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>INCOMING RESOURCES</b>						
Donations	2,526,811	-	2,526,811	977,744	-	977,744
Charitable Activities	3,534,460	9,718,825	13,253,285	2,972,845	12,949,548	15,922,393
Investment Income	209,870	-	209,870	39,572	-	39,572
<b>Total Incoming Resources</b>	<b>6,271,140</b>	<b>9,718,825</b>	<b>15,989,965</b>	<b>3,990,161</b>	<b>12,949,548</b>	<b>16,939,709</b>
<b>RESOURCES EXPENDED</b>						
Charitable Activities	2,535,991	10,807,277	13,343,268	230,905	10,608,988	10,839,893
<b>Sub Total - Operational Expenditure</b>	<b>2,535,991</b>	<b>10,807,277</b>	<b>13,343,268</b>	<b>230,905</b>	<b>10,608,988</b>	<b>10,839,893</b>
Other Expenditure	82,000	-	82,000	64,000	-	64,000
<b>Total Resources Expended</b>	<b>2,617,991</b>	<b>10,807,277</b>	<b>13,425,268</b>	<b>294,905</b>	<b>10,608,988</b>	<b>10,903,893</b>
<b>NET INCOME/(EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>	<b>3,653,149</b>	<b>(1,088,452)</b>	<b>2,564,697</b>	<b>3,695,256</b>	<b>2,340,560</b>	<b>6,035,816</b>
<b>OTHER RECOGNISED GAINS AND LOSSES</b>						
Actual gains / (losses) on the defined benefit pension scheme	(669,000)	-	(669,000)	(730,000)	-	(730,000)
<b>NET MOVEMENT IN FUNDS</b>	<b>2,984,149</b>	<b>(1,088,452)</b>	<b>1,895,697</b>	<b>2,965,256</b>	<b>2,340,560</b>	<b>5,305,816</b>
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward	680,229	2,559,961	3,240,190	(2,285,027)	219,401	(2,065,626)
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>3,664,378</b>	<b>1,471,509</b>	<b>5,135,887</b>	<b>680,229</b>	<b>2,559,961</b>	<b>3,240,190</b>

All activities are continuing.

The notes on pages 25 to 43 form part of these financial statements.

The surplus / (deficit) of Keep Britian Tidy only (unconsolidated) is:

2,548,936

6,143,586

## CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2024

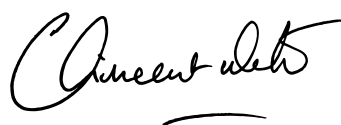
	Notes	2024		2023	
		£	£	£	£
<b>FIXED ASSETS</b>					
Intangible Fixed Assets	9		156,467		151,529
			156,467		151,529
<b>CURRENT ASSETS</b>					
Debtors and Prepayments	10	2,734,978		3,922,868	
Cash at Bank and in Hand		11,618,170		3,294,363	
		14,353,148		7,217,231	
<b>CURRENT LIABILITIES</b>					
Creditors amounts falling due within one year	11	(6,954,728)		(2,228,570)	
<b>NET CURRENT ASSETS</b>			7,398,420		4,988,661
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			7,554,887		5,140,190
Provisions for liabilities and charges	13		(10,000)		(10,000)
<b>NET ASSETS EXCLUDING PENSION LIABILITY</b>			7,544,887		5,130,190
Pension scheme liability	20		(2,409,000)		(1,890,000)
<b>NET ASSETS</b>			5,135,887		3,240,190
<b>FUNDS</b>					
Restricted Funds	15	1,471,509		2,559,961	
Designated Funds	14	430,178		442,376	
General Unrestricted Funds	14	5,643,200		2,127,853	
Pension Reserve	14	(2,409,000)		(1,890,000)	
			5,135,887		3,240,190

The notes on pages 25 to 43 form part of these financial statements.

These financial statements were approved by the directors and authorised for issue on the 4/10/2024 and signed on their behalf by:



Suzy Brain England OBE - **DIRECTOR**



Vincent Neate - **DIRECTOR**

## CHARITY BALANCE SHEET AS AT 31 MARCH 2024

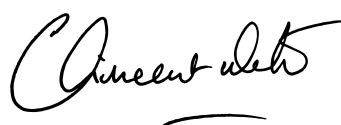
	Notes	2024		2023	
		£	£	£	£
<b>FIXED ASSETS</b>					
Intangible Fixed Assets	9		156,467		151,529
			156,467		151,529
<b>CURRENT ASSETS</b>					
Debtors and Prepayments	10	2,769,814		3,891,582	
Cash at Bank and in Hand		10,788,706		2,826,468	
		13,558,520		6,718,050	
<b>CURRENT LIABILITIES</b>					
Creditors amounts falling due within one year	11	(6,441,570)		(1,996,165)	
<b>NET CURRENT ASSETS</b>			7,116,950		4,721,885
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			7,273,417		4,873,414
Provisions for liabilities and charges	13		(10,000)		(10,000)
<b>NET ASSETS EXCLUDING PENSION LIABILITY</b>			7,263,417		4,863,414
Pension scheme liability	20		(2,409,000)		(1,890,000)
<b>NET ASSETS / (LIABILITIES)</b>			4,854,417		2,973,414
<b>FUNDS</b>					
Restricted Funds	15	1,471,509		2,559,961	
Designated Funds	14	430,177		442,376	
General Unrestricted Funds	14	5,361,731		1,861,078	
Pension Reserve	14	(2,409,000)		(1,890,000)	
			4,854,417		2,973,414

The notes on pages 25 to 43 form part of these financial statements.

These financial statements were approved by the directors and authorised for issue on the 4/10/2024 and signed on their behalf by:



Suzy Brain England OBE - **DIRECTOR**



Vincent Neate - **DIRECTOR**

## CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2023 £
<b>CASH USED IN OPERATING ACTIVITIES</b>	23	<b>8,162,164</b>	597,879
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest Received		<b>209,870</b>	39,572
Purchase of Intangible Fixed Assets	9	<b>(48,227)</b>	(52,798)
Purchase of Tangible Fixed Assets	9	-	(1,599)
Loss on disposal of intangible fixed assets			5,109
Loss on disposal of tangible assets			19,427
<b>Cash provided by investing activities</b>		<b>161,643</b>	9,711
<b>INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>8,323,807</b>	607,590
Total cash and cash equivalents at 1st April 2023		<b>3,294,363</b>	2,686,773
<b>Total cash and cash equivalents at 31st March 2024</b>		<b>11,618,170</b>	3,294,363

There is no reconciliation of net debt as the charity has no debt at either year end.

The notes on pages 25 to 43 form part of these financial statements.

## 1 ACCOUNTING POLICIES

The following is a summary of the significant accounting policies which have been adopted in the preparation of these financial statements.

### (A) ACCOUNTING CONVENTION

The financial statements have been prepared in accordance with the Charities Act 2011, the Companies Act 2006 and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015. The Statement of Financial Activities has been prepared on an activity basis.

Keep Britain Tidy meets the definition of a public benefit entity under FRS 102.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

### (B) FUND ACCOUNTING

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity; the fund comprises the accumulated surpluses and deficits of unrestricted income and expenditure. Restricted funds are those where the donor has imposed restrictions on the use of the funds which are binding. Income arising on restricted funds and expenditure incurred in respect of these funds are reflected through the Statement of Financial Activities.

### (C) FIXED ASSETS, DEPRECIATION AND IMPAIRMENT

Fixed assets are stated at cost less accumulated depreciation/amortisation. Individual items costing more than £2,000 are capitalised as fixed assets. Depreciation/amortisation is provided to write-off the cost of fixed assets over their anticipated useful lives. A full year's depreciation is applied to tangible fixed assets in the first year of acquisition and is provided at the following rates:

Office and computer equipment	33 1/3% per annum
Office furniture, fixtures and fittings	20% per annum
Motor vehicles	20% per annum

The carrying values of tangible fixed assets are reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable. The amortisation/depreciation of intangible fixed assets is calculated on an individual basis on the useful life of the asset and, where appropriate, the revenue streams directly associated with the asset.

Amortisation of intangible fixed assets is provided at the following rates:

Computer systems	20% per annum
Computer software	33 1/3% per annum

Intellectual property rights	Amortised in line with the associated revenue over 20 months
------------------------------	--

### (D) INCOME AND DONATIONS

Income received for specific or general charitable purposes is reflected in its entirety in the Statement of Financial Activities, unless specific conditions exist which have not been fulfilled at the accounting reference date. Income receivable is reviewed on an entitlement, certainty and measurement basis. Income not meeting this criterion is treated as deferred income. Income earned from providing services is recognised to the extent that those services have been provided by the end of the financial year. Revenue from the Keep Britain Tidy Network relates to network membership. The membership entitles the subscriber to services, training and access to events available throughout the year. Income is therefore recognised evenly over the period of membership.

### (E) DONATED SERVICES

The value of donated services and facilities provided to the charity are based on reasonable estimates of volunteer time, and on information provided by suppliers. The charity benefits from unpaid time given by both general and specialist volunteers. General volunteer time is not recognised in the accounts but is discussed and disclosed within the Trustees' Report. If the volunteers had not given their time then the charity would have had to pay, and there is a reasonable ability to place a sufficiently reliable monetary value on their contributions. The time is valued based on the value to the charity, using the speculated salary costs of an employee at an appropriate grade and undertaking duties suitable for the role undertaken, taking into account that the charity is committed to paying a living wage. This measure is also used as a useful proxy. This adheres to the principles set out in SORP module 6.

### (F) EXPENDITURE

Expenditure is accounted for on an accruals basis. Redundancy payments are recognised in the year that they are committed. Costs of generating funds are those costs incurred in attracting voluntary income and in trading activities that raise funds. Charitable activities include expenditure associated with campaigns, projects and programmes and include both the direct costs and support costs relating to those activities. Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements. Support costs include central functions and have been allocated to activity cost categories mainly on the basis of their income. The charity is registered for VAT. Under the partial exemption rules, where applicable, costs and expenditure incurred are inclusive of VAT.

### (G) LIABILITIES

Liabilities are reflected in the Statement of Financial Activities as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure includes legal or constructive obligations arising in relation to provisions or grants given.

## **(H) OPERATING LEASES**

The charity classifies the leases for office accommodation, printing and other office equipment as operating leases because title to the building or equipment remains with the lessor. Rentals are charged against surpluses on a straight line basis over the period of the lease.

## **(I) CONSOLIDATION**

Encams Enterprises Ltd was a subsidiary of Keep Britain Tidy during the period. The financial statements consolidate the accounts of Keep Britain Tidy and all its subsidiary undertakings ('subsidiaries'). The charity has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own income and expenditure account.

## **(J) PENSION COSTS**

The charity operates a defined benefit pension scheme and a defined contribution scheme.

### **Defined benefit scheme**

The scheme was closed to further accrual from 31 July 2008. The pension scheme assets are measured using market values. Pension scheme liabilities are measured using the projected unit actuarial method and are discounted at the current rate of return on a high quality corporate bond. The charity contribution towards the scheme deficit made in the financial period and the costs of administering the scheme are included in the operating costs of the charity. Actuarial gains and losses and other net movements on scheme assets and liabilities are recognised as other recognised gains and losses on the Statement of Financial Activities. See Note 21 for further disclosures.

### **Defined contribution scheme**

This was operated from 1 August 2008. The scheme's assets are held separately from those of the charity. The annual contributions payable are charged as expenditure to the Statement of Financial Activities.

## **(K) PROVISIONS**

The provision covers remedial works for the Head Office and provides what is considered to be a best estimate for potential work for the re-instatement of internal fixtures and fittings.

## **(L) GOING CONCERN**

The Trustees have considered the expected availability of funding, grants and contributions and the expected level of resources to be expended for at least 12 months following the approval of these financial statements. Based on this assessment, they have concluded that the preparation of these financial statements on the going concern basis is appropriate (see the Going Concern section of the report of the Trustees on page 15 of these accounts). The Trustees do not believe that there are any material uncertainties about the charity's ability to continue as a going concern.

## **(M) FINANCIAL INSTRUMENTS**

The charity has elected to apply the provisions of Section 11 Basic Financial Instruments and Section 12 Other Financial Instruments Issues of FRS 102, in full, to all of its financial instruments.

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument, and are offset only when the charity has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

### **Financial assets**

Trade, group and other debtors (including accrued income) which are receivable within one year and do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at the transaction price less any amounts settled and any impairment losses.

A provision for the impairment of trade debtors is established when there is objective evidence that the amounts due will not be collected according to the original terms of the contract. Subsequent reversals of an impairment loss that relate to an event occurring after the impairment loss was recognised, are recognised immediately in SOFA.

### **Financial liabilities**

Trade, group and other creditors (including accruals) payable within one year that do not constitute a financing transaction are measured at the transaction price less any amounts settled.

### **Derecognition of financial assets and liabilities**

A financial asset is derecognised only when the contractual rights to cash flows expire or are settled, or substantially all the risks and rewards of ownership are transferred to another party. A financial liability (or part thereof) is derecognised when the obligation specified in the contract is discharged, cancelled or expires.

## **(N) JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

In applying the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount 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 and where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The key estimates and judgements in these financial statements relate to the value of donated services which is based on the salary of an employed officer performing similar duties and the valuation of the defined benefit pension liability which is dependent on a number of actuarial assumptions.

### **Termination payments**

Termination benefits, including redundancy costs, are recognised when the Charity has the obligation to pay the benefits and they can be reliably measured.

## 2 DONATIONS (GROUP)

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Value of donated services				
Coastal Awards	16,459		<b>16,459</b>	16,295
Green Flag Awards	654,100		<b>654,100</b>	644,084
Campaigns - Love Parks	272,618		<b>272,618</b>	-
Campaigns - Great British Spring Clean	1,134,999		<b>1,134,999</b>	152,589
Donations unrestricted grants	448,635		<b>448,635</b>	164,776
	2,526,811	-	<b>2,526,811</b>	977,744

Volunteers provide support for judging our Green Flag, Coastal and Eco-Schools accreditation programmes. They receive no remuneration for this but are reimbursed for direct expenses incurred visiting applicant sites. The value of their donated time is calculated on the basis outlined in accounting policies note 1E Donated Services.

A total of 3,178 days in 2024 (2023: 4,624 days) of volunteer time relating to volunteer coordinators and 'professional judges' time has been allocated for the purposes of calculating this value in line with the SORP.

The Great British Spring Clean campaign benefitted from 1,078 volunteer days in 2024 (2023: 1,339). Volunteers coordinate and organise members of the public in removing litter from their local area. The volunteers receive no remuneration for the time they donate. The value of the donated time for volunteer group leaders is calculated on the basis outlined in accounting policies note 1E Donated Services.

During the year the campaigns team also received in-kind advertising space from Clear Channel of £1,278,256.16.

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Gift Aid Receivable from individual donations	(268,634)	-	<b>(268,634)</b>	(373,644)
	(268,634)	-	<b>(268,634)</b>	(373,644)

### 3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES (GROUP)

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Services	1,591,473	196,075	<b>1,787,548</b>	1,228,595	381,548	<b>1,610,143</b>
Education	424,086	155,000	<b>579,086</b>	357,429	64,307	<b>421,736</b>
Volunteering and Community Engagement	16,539	519,075	<b>535,614</b>	93,155	514,433	<b>607,588</b>
Awards and Accreditation	1,054,963	-	<b>1,054,963</b>	866,408	37,500	<b>903,908</b>
Smoking-Related Litter	-	8,434,825	<b>8,434,825</b>	-	11,445,833	<b>11,445,833</b>
Campaigns and Marketing	412,820	383,625	<b>796,445</b>	351,774	352,115	<b>703,889</b>
Other	34,579	30,225	<b>64,804</b>	75,484	153,812	<b>229,296</b>
<b>TOTAL</b>	<b>3,534,460</b>	<b>9,718,825</b>	<b>13,253,285</b>	<b>2,972,845</b>	<b>12,949,548</b>	<b>15,922,393</b>

### 4 COSTS OF ACTIVITIES IN FURTHERANCE OF THE CHARITY'S ACTIVITIES (GROUP)

	Direct Costs £	Support Costs £	Total 2024 £	Direct Costs £	Support Costs £	Total 2023 £
Services	1,205,760	194,285	<b>1,400,045</b>	1,365,366	185,459	<b>1,550,825</b>
Education	368,836	63,248	<b>432,084</b>	260,614	37,299	<b>297,913</b>
Volunteering and Community Engagement	353,137	59,527	<b>412,664</b>	343,363	53,738	<b>397,101</b>
Awards and Accreditation	1,202,187	188,442	<b>1,390,629</b>	1,011,898	138,350	<b>1,150,248</b>
Smoking-Related Litter	6,918,688	922,146	<b>7,840,834</b>	5,760,884	969,258	<b>6,730,142</b>
Campaigns and Marketing	1,626,285	240,730	<b>1,867,015</b>	637,896	75,768	<b>713,664</b>
	11,674,892	1,668,378	<b>13,343,270</b>	9,380,021	1,459,872	<b>10,839,893</b>
Restricted Funds			<b>10,807,277</b>			<b>10,608,988</b>
Unrestricted Funds			<b>2,535,991</b>			<b>230,905</b>
			<b>13,343,270</b>			<b>10,839,893</b>

We do not allocate costs to fundraising costs as although there are a small amount of costs it is deemed immaterial. All costs related to fundraising for the GBSC are considered to be expenditure relating to our charitable activities.

## 5 ANALYSIS OF COSTS (GROUP)

### ANALYSIS OF SUPPORT COSTS 2024

	Executive £	Establishment £	Finance & Admin £	ICT £	HR £	Governance £	2024 Total £
<b>CHARITABLE ACTIVITIES</b>							
Services	32,290	27,626	65,222	40,116	12,249	16,780	<b>194,284</b>
Education	10,512	8,993	21,233	13,059	3,988	5,463	<b>63,248</b>
Volunteering and Community Engagement	9,894	8,464	19,984	12,291	3,753	5,141	<b>59,527</b>
Awards and Accreditation	31,320	26,795	63,261	38,909	11,881	16,276	<b>188,442</b>
Smoking-Related Litter	153,266	131,123	309,569	190,403	58,140	79,645	<b>922,146</b>
Campaigns and Marketing	40,012	34,231	80,815	49,703	15,179	20,790	<b>240,730</b>
	277,295	237,232	560,084	344,481	105,190	144,095	<b>1,668,378</b>

### ANALYSIS OF SUPPORT COSTS 2023

	Executive £	Establishment £	Finance & Admin £	ICT £	HR £	Governance £	2023 Total £
<b>CHARITABLE ACTIVITIES</b>							
Services	36,703	31,534	65,932	26,407	12,600	12,283	<b>185,459</b>
Education	7,382	6,342	13,260	5,311	2,534	2,470	<b>37,299</b>
Volunteering and Community Engagement	10,635	9,137	19,104	7,652	3,651	3,559	<b>53,738</b>
Awards and Accreditation	27,380	23,524	49,184	19,699	9,400	9,163	<b>138,350</b>
Smoking-Related Litter	191,819	164,806	344,574	138,011	65,852	64,196	<b>969,258</b>
Campaigns and Marketing	14,996	12,883	26,936	10,787	5,149	5,017	<b>75,768</b>
	288,915	248,226	518,990	207,867	99,186	96,688	<b>1,459,872</b>

## 6 NET MOVEMENT IN FUNDS (GROUP)

	2024 £	2023 £
The net movement in funds for the year is stated after charging:		
Depreciation of tangible fixed assets owned by the charity	-	10,559
Amortisation of computer software and systems owned by the charity	43,289	36,461
Auditor's Remuneration: Audit fee	28,250	31,800
Auditor's Remuneration: Corporation Tax computations	1,250	2,100
Auditor's Remuneration: VAT advice		6,058
Auditor's Remuneration: Additional fees for prior year		2,000
Operating lease rentals: Land & Buildings	69,429	76,760
Operating lease rentals: Other	4,386	4,636

## 7 TAXATION

As a charity the company is exempt from tax on income and gains falling within chapter 3 part II Corporation Tax Act 2010 in S256 of the Taxation and Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

## 8 STAFF COSTS (GROUP)

Total Emoluments, including National Insurance contributions, pension contributions and benefits in kind amounted to:

	2024 £	2023 £
Wages and Salaries	2,469,422	2,150,514
National Insurance Contributions	251,761	224,469
Pension Contributions (Group Personal Plan)	177,315	157,632
Agency	21,739	43,421
	<b>2,920,237</b>	2,576,036
Benefits	15,264	14,434
	<b>2,935,501</b>	2,590,470

The above includes redundancy costs of £0 (2023 £48,500).

## 8 STAFF COSTS (CONTINUED)

The average headcount of employees for the year allocated across the activities:

	2024	2023
Services	18	18
Education	3	3
Volunteering & Community Engagement	9	10
Awards and Accreditation	8	7
Campaigns and Marketing	6	7
Smoking-Related Litter	4	3
Administration and Management	13	11
	<b>61</b>	<b>59</b>

60 (2023 - 58) employees were accruing benefits under the Group Personal Pension Plans.

### Key management personnel

The key management personnel of the charity comprise the trustees and an executive team of 7 FTE (2023: 7 FTE) including the Chief Executive Officer, Finance Director, Chief Operating Officer, Director of Communications, Director of Smoking-Related Litter, Director of Services and the Marketing Manager.

The charity trustees are not paid nor receive other benefits but can claim expenses. Details of the expenses paid to the trustees is provided in note 21. The total employee benefits paid to the executive team of the charity were £684,929 (2023: £578,113) including pension contributions of £46,638 (2023 - £38,212) and Employers National Insurance contributions.

No executive team members are accruing benefits under the Defined Benefit Scheme.

The employees' emoluments for the executive team fell into the following bands (seven individuals representing over the year):

	2024	2023
£1 - £30,000	0	3
£30,001 - £40,000	0	0
£40,001 - £50,000	0	1
£50,001 - £60,000	1	1
£60,001 - £70,000	2	2
£70,001 - £80,000	1	1
£80,001 - £90,000	1	0
£90,001 - £100,000	0	0
£100,001 - £110,000	1	1
£110,001 - £120,000	0	0
£120,001 - £130,000	1	0
	<b>7</b>	<b>9</b>

There are no other staff members paid in excess of £60,000 per annum.

## 9 FIXED ASSETS (GROUP)

	Computer Systems £	Total £
<b>INTANGIBLE FIXED ASSETS</b>		
<b>Cost at 1 April 2023</b>	193,909	<b>193,909</b>
Additions during the year	48,227	<b>48,227</b>
Disposals during year	-	-
<b>Cost at 31 March 2024</b>	242,136	<b>242,136</b>
<b>Accumulated amortisation at 1 April 2023</b>	42,380	<b>42,380</b>
Charge for the year	43,289	<b>43,289</b>
Disposals during the year	-	-
<b>Amortisation at 31 March 2024</b>	85,669	<b>85,669</b>
<b>Net Book Value at 31 March 2024</b>	156,467	<b>156,467</b>
Net Book Value at 31 March 2023	151,529	<b>151,529</b>

## 10 DEBTORS

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Trade Debtors	2,443,245	1,511,228	1,992,139	1,141,228
Intercompany Debtor	-	-	485,942	350,564
Accrued Income	48,401	2,103,623	48,401	2,091,773
Prepayments	243,332	308,017	243,332	308,017
	<b>2,734,978</b>	<b>3,922,868</b>	<b>2,769,814</b>	<b>3,891,582</b>

## 11 CREDITORS

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Trade Creditors	187,877	522,291	187,877	522,291
Social Security and Other Taxes	372,013	304,886	260,605	264,481
Accruals	168,172	53,188	163,422	51,188
Other creditors	48,882	45,997	48,882	45,997
Deferred Income (Note 13)	6,177,784	1,302,208	5,780,784	1,112,208
	<b>6,954,728</b>	<b>2,228,570</b>	<b>6,441,570</b>	<b>1,996,165</b>

## 12 DEFERRED INCOME (GROUP)

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Income in advance brought forward	1,302,208	-	<b>1,302,208</b>	1,588,543	-	<b>1,588,543</b>
Income released in the year	(1,302,208)	-	<b>(1,302,208)</b>	(1,588,543)	-	<b>(1,588,543)</b>
Income deferred in the year	1,475,109	4,702,675	<b>6,177,784</b>	1,302,208	-	<b>1,302,208</b>
Income in advance carried forward	(1,475,109)	(4,702,675)	<b>(6,177,784)</b>	(1,302,208)	-	<b>(1,302,208)</b>
<b>MOVEMENT IN DEFERRED INCOME</b>	172,901	4,702,675	<b>4,875,576</b>	(286,335)	-	<b>(286,335)</b>

All deferred income relates solely to activity with the Company.

Income receivable is reviewed on an entitlement, probability and measurement basis. Income not meeting this criterion is treated as deferred income.

This relates primarily to significant projects that are often paid for in advance of the work being completed, and our accreditation income which is paid in advance of being assessed.

## 13 PROVISIONS FOR LIABILITIES AND CHARGES (GROUP)

	Dilapidations £	Total 2024 £	Dilapidations £	Total 2023 £
Balance brought forward at 1 April 2023	(10,000)	<b>(10,000)</b>	(10,000)	<b>(10,000)</b>
Amount released in the year	-	-	-	-
Utilised during the year	-	-	-	-
Balance carried forward at 31 March 2024	(10,000)	<b>(10,000)</b>	(10,000)	<b>(10,000)</b>

This provision relates to expected decorating and carpeting dilapidations connected to the charity's head quarters, Elizabeth House. This is expected to be realised in 2024/25 (the end point of the lease).

## 14 UNRESTRICTED FUNDS (2023/24)

	Group							2023 £
	General Unrestricted £	Designated £	Pension Reserve £	2024 £	General Unrestricted £	Designated £	Pension Reserve £	
Balance of general fund at 1 April 2023	2,127,853	442,376	(1,890,000)	<b>680,229</b>	1,196,112	322,861	(3,804,000)	<b>(2,285,027)</b>
Transfer from unrestricted to restricted	-	-	-	-	-	-	-	-
Transfer between unrestricted funds	-	-	-	-	-	-	-	-
Retained unrestricted surplus for the financial year	3,515,348	(12,199)	150,000	<b>3,653,150</b>	931,740	119,515	2,644,000	<b>3,695,256</b>
Actuarial gain / (loss) on the defined benefit pension liability (Note: 22)	-	-	(669,000)	<b>(669,000)</b>	-	-	(730,000)	<b>(730,000)</b>
<b>BALANCE OF GENERAL FUND AT 31 MARCH 2024</b>	<b>5,643,202</b>	<b>430,177</b>	<b>(2,409,000)</b>	<b>3,664,379</b>	<b>2,127,852</b>	<b>442,376</b>	<b>(1,890,000)</b>	<b>680,229</b>
Total unrestricted funds (general plus designated, excluding pension reserve)	<b>6,073,379</b>				<b>2,570,228</b>			

## 14 UNRESTRICTED FUNDS (2022/23) CONTINUED

	Charity							2023 £
	General Unrestricted £	Designated £	Pension Reserve £	2024 £	General Unrestricted £	Designated £	Pension Reserve £	
Balance of general fund at 1 April 2023	1,861,078	442,376	(1,890,000)	<b>413,454</b>	815,713	322,861	(3,804,000)	<b>(2,665,426)</b>
Transfer from unrestricted to restricted	-	-	-	-	-	-	-	-
Transfer between unrestricted funds	-	-	-	-	-	-	-	-
Retained unrestricted surplus for the financial year	3,500,653	(12,199)	150,000	<b>3,638,454</b>	1,045,365	119,515	2,644,000	<b>3,808,880</b>
Actuarial gain / (loss) on the defined benefit pension liability (Note: 20)	-	-	(669,000)	<b>(669,000)</b>	-	-	(730,000)	<b>(730,000)</b>
<b>BALANCE OF GENERAL FUND AT 31 MARCH 2024</b>	<b>5,361,731</b>	<b>430,177</b>	<b>(2,409,000)</b>	<b>3,382,908</b>	<b>1,861,078</b>	<b>442,376</b>	<b>(1,890,000)</b>	<b>413,454</b>
Total unrestricted funds (general plus designated)	<b>5,791,908</b>				<b>2,303,454</b>			

### DESIGNATED FUNDS

	1 April 2023	Income	Expenditure	Transfer	31 March 2024	
Digital Infrastructure	40,331	-	(48,227)	7,896	-	For development of a new integrated CRM, website and accounting platform. Expected to be spent by 31 March 2024. To improve our digital offer and expand the programme reach. It is likely this new portal will be operational after January 2025.
Green Flag Award Investment	223,516	-	-	23,194	246,710	
Penetration Testing	27,000	-	-	-	27,000	Ensuring our systems are secure. Expected to be spent by 31 March 2025.
Fixed Asset Fund	151,529	-	4,938	-	156,467	Reflecting the net book value of our fixed assets.
	<b>442,376</b>	<b>-</b>	<b>(43,289)</b>	<b>31,090</b>	<b>430,177</b>	

## 15 RESTRICTED FUNDS – 2023/2024 (GROUP)

	1 April 2023 £	Income £	Expenditure £	31 March 2024 £
<b>PROJECT FUNDS BY ACTIVITY:</b>				
<b>VOLUNTEERING AND COMMUNITY PROGRAMMES</b>				
Ocean Recovery Project	37,148	70,000	64,773	<b>42,375</b>
Rivercare	-	181,581	181,581	-
BeachCare	-	83,499	83,499	-
Pennywort	-	10,580	9,980	<b>600</b>
Litter Heroes		98,340	42,842	<b>55,498</b>
Litter Heroes PPL	16,683	75,075	91,758	-
	<b>53,831</b>	<b>519,075</b>	<b>474,433</b>	<b>98,473</b>
<b>AWARDS &amp; ACCREDITATION</b>				
Green Flag PPL	12,500	-	12,500	-
	<b>12,500</b>	<b>-</b>	<b>12,500</b>	<b>-</b>
<b>SERVICES</b>				
Waste - PPL	-			-
Monitoring, Evaluation, Accountability, Learning	9,583	43,125	52,708	-
Litter Insight Resource PPL	-	24,150	20,526	<b>3,624</b>
National Perceptions Survey PPL	-	29,900	10,600	<b>19,301</b>
Waste Prevention Tracker PPL	-	29,900	26,388	<b>3,512</b>
Eradicating Litter Together PPL	-	69,000	69,000	-
	<b>9,583</b>	<b>196,075</b>	<b>179,222</b>	<b>26,436</b>
<b>EDUCATION</b>				
Eco-Schools donations	6,000	80,000	86,000	-
Eco-Schools PPL	-	75,000	50,041	<b>24,959</b>
	<b>6,000</b>	<b>155,000</b>	<b>136,041</b>	<b>24,959</b>
<b>CAMPAIGNS</b>				
Love Parks PPL	-	35,000	21,058	<b>13,942</b>
Litter Pact PPL	57,221	28,125	68,410	<b>16,937</b>
Buy Nothing New Month PPL	-	80,500	78,562	<b>1,938</b>
Audience Segmentation Research PPL	26,867	-	26,867	-
School carbon reduction	-	165,000	119,667	<b>45,333</b>
GBSC PPL	16,667	75,000	91,667	-
	<b>100,755</b>	<b>383,625</b>	<b>406,230</b>	<b>78,150</b>

## 15 RESTRICTED FUNDS – 2023/2024 (GROUP) CONTINUED

	1 April 2023 £	Income £	Expenditure £	31 March 2024 £
<b>SMOKING-RELATED LITTER</b>				
SRL Research	945,008	589,503	1,417,867	116,644
Smoking-Related Litter	1,341,667	7,845,322	8,083,142	1,103,847
	<b>2,286,675</b>	<b>8,434,825</b>	<b>9,501,008</b>	<b>1,220,492</b>
<b>OTHER PROJECT FUNDS</b>				
Strategic Planning PPL	57,867		57,867	-
Equity, Diversity & Inclusion PPL	9,750	30,225	39,975	-
Carbon Training PPL	23,000			23,000
	<b>90,617</b>	<b>30,225</b>	<b>97,842</b>	<b>23,000</b>
<b>TOTAL RESTRICTED FUNDS</b>	<b>2,559,961</b>	<b>9,718,825</b>	<b>10,807,277</b>	<b>1,471,509</b>

The categories above reflect the charity's programmes of activity. The detailed lines beneath each category reflect the individual restricted donations held by each programme. To comply with the SORP further detail is provided below regarding major individual funds.

The above categories contain the following significant restricted funds:-

People's Postcode Lottery provides funding for multiple strands of work at Keep Britain Tidy. Funding includes support for Eco-Schools, the Great British Spring Clean, Love Parks, work on waste reduction and litter minimisation along with Equity, Diversity and Inclusion.

Water Care Programmes: funding was received from Anglian Water (RiverCare) helping us manage and support volunteer groups in looking after their local environment.

Education worked with the Bupa Foundation in the year to fund local elements of our Eco-Schools programme.

Cleanstreets CIC have provided funds for research and practical interventions into smoking-related litter.

Volunteering and Community: The Ocean Recovery Project saves fishing nets from the sea and sends them for recycling. The BeachCare and RiverCare projects use volunteer support to improve these environments.

The Green Flag fund is for our work to improve the Green Flag accreditation scheme.

## 15 PRIOR YEAR RESTRICTED FUNDS MOVEMENTS (GROUP)

	1 April 2022 £	Income £	Expenditure £	31 March 2023 £
<b>PROJECT FUNDS BY ACTIVITY:</b>				
<b>VOLUNTEERING AND COMMUNITY PROGRAMMES</b>				
Ocean Recovery Project	1,782	92,089	56,723	37,148
Rivercare	-	158,623	158,623	-
BeachCare	-	88,696	88,696	-
Litter Heroes PPL	19,129	175,025	177,471	16,683
Habitat Development	-	-	-	-
	<b>20,911</b>	<b>514,433</b>	<b>481,513</b>	<b>53,831</b>
<b>AWARDS &amp; ACCREDITATION</b>				
Green Flag PPL	-	37,500	25,000	12,500
	-	<b>37,500</b>	<b>25,000</b>	<b>12,500</b>
<b>SERVICES</b>				
Waste - PPL	56,950	16,875	73,825	-
Monitoring, Evaluation, Accountability, Learning	-	30,035	20,452	9,583
Litter survey	-	70,000	70,000	-
Flytipping	-	20,250	20,250	-
Waste Prevention	-	16,875	16,875	-
Centre for Social Innovation	-	103,125	103,125	-
Love Parks evaluation	-	5,063	5,063	-
Local Authority strategy development	-	16,200	16,200	-
Waste - PPL	-	103,125	103,125	-
	<b>56,950</b>	<b>381,548</b>	<b>428,915</b>	<b>9,583</b>
<b>EDUCATION</b>				
Eco-Schools donations	-	26,807	20,807	6,000
Eco-Schools impact reporting - PPL	-	37,500	37,500	-
Eco-Schools PPL	-	-	-	-
	-	<b>64,307</b>	<b>58,307</b>	<b>6,000</b>
<b>CAMPAIGNS</b>				
Love Parks PPL	7,197	84,940	92,137	-
Litter Pact PPL	-	89,375	32,154	57,221
Anti-litter campaign PPL	5,176	-	5,176	-
Audience Segmentation Research PPL	-	40,300	13,433	26,867
School carbon reduction	-	37,500	37,500	-
GBSC PPL	-	100,000	83,333	16,667
	<b>12,373</b>	<b>352,115</b>	<b>263,733</b>	<b>100,755</b>

## 15 PRIOR YEAR RESTRICTED FUNDS MOVEMENTS (GROUP) CONTINUED

	1 April 2022 £	Income £	Expenditure £	31 March 2023 £
<b>SMOKING-RELATED LITTER</b>				
SRL Research	129,167	9,433,333	8,617,492	<b>945,008</b>
Smoking-Related Litter	-	2,012,500	670,833	<b>1,341,667</b>
	<b>129,167</b>	<b>11,445,833</b>	<b>9,288,325</b>	<b>2,286,675</b>
<b>OTHER PROJECT FUNDS</b>				
Strategic Planning PPL	-	86,800	28,933	<b>57,867</b>
Public enquiries officer - PPL	-	9,450	9,450	-
Equity, Diversity & Inclusion PPL	-	23,062	13,312	<b>9,750</b>
Carbon Training PPL	-	34,500	11,500	<b>23,000</b>
	-	<b>153,812</b>	<b>63,195</b>	<b>90,617</b>
<b>TOTAL RESTRICTED FUNDS</b>	<b>219,401</b>	<b>12,949,548</b>	<b>10,608,988</b>	<b>2,559,961</b>

## 16 ANALYSIS OF NET ASSETS BETWEEN FUNDS (GROUP)

	Intangible Fixed Assets £	Net Current Assets £	Total 2024 £	Intangible Fixed Assets £	Net Current Assets £	Total 2023 £
Restricted Funds	-	1,471,509	<b>1,471,509</b>	-	4,900,520	<b>4,900,520</b>
Unrestricted Funds (including pension reserve)	156,467	3,507,912	<b>3,664,379</b>	151,529	3,546,754	<b>3,698,283</b>
	<b>156,467</b>	<b>4,979,421</b>	<b>5,135,888</b>	<b>151,529</b>	<b>8,447,274</b>	<b>8,598,803</b>

## 17 CONTINGENT LIABILITIES

There were no known contingent liabilities at 31st March 2024 (2023-£nil).

## 18 CAPITAL COMMITMENTS

Capital Commitments authorised and contracted at 31st March 2024 amounted to £nil (2023-£nil).

## 19 INDEMNITY INSURANCE

The Trustees and Officers of the Company are indemnified out of the assets of the Company against any liability incurred in that capacity in defending any proceedings in which judgement is given in favour or in which there is an acquittal or in connection with any application in which relief is granted by the court from liability for negligence, default, breach of duty or breach of trust in relation to the affairs of the Company. The annual premium which covers the Company is £9,000 (which includes trustee indemnity insurance cover) and also includes cover for former associated companies.

## 20 PENSIONS

With effect from 1st August 2008, the Charity set up a Group Personal Pension Scheme, which operates on a defined contribution basis.

In addition, the Charity operated a staff contributory pension scheme providing benefits for each complete year of pensionable service up to 31st July 2008. The Charity is the only significant employer in the scheme and takes responsibility for all of the liabilities it is appropriate to account for the scheme under the FRS 102 rules. The scheme is an exempt approved scheme under the terms of the Income and Corporation Taxes Act 1988 and is set up by a Trust deed administered by Trustees and funds are help separately from those of the Charity.

Benefits accrued at the rate of one-sixtieth of final pensionable earnings for each year of pensionable service up to 31st March 2004. Commencing 1st April 2008, the Pension Trustees changed the scheme but maintained the final salary element, benefits to accrue at the rate of one-eightieth of final pensionable earnings for each year of pensionable service; there was no change in contribution rates. The plan ceased all future service benefit accrual with effect from 31st July 2008 so that all members' benefits are now paid up. The pension charge for the year to 31st March 2024 was £82,000 (2023; £64,000).

A formal actuarial valuation was carried out at 31 March 2024. The pension deficit as at 31 March 2024 is £2,409,000 (2023: £1,890,000). Future contributions are being negotiated with the Trustees of the scheme. The Charity is the principal employer and paid approximately £232,000 to reduce the deficit this year (2023: £2,708,000). Keep Britain Tidy will continue to make contributions in line with the terms agreed at the last triennial review until any new scheme of payments is agreed. Based on the current schedule of contributions dated March 2023, the charity expects to pay contributions in the region of £250,000 to the scheme during the next accounting period.

The major assumptions used by the actuary were as follows:

### AVERAGE FUTURE LIFE EXPECTANCY AT THE AGE OF 65 AND IF RETIRING AT AGE 65 IN 20 YEARS' TIME

	Men	Women
Current	85.6	88.1
Future	86.5	89.2

## 20 PENSIONS CONTINUED

	31 March 2024	31 March 2023	31 March 2022	31 March 2021
Rate of increase in salaries	n/a	n/a	n/a	n/a
Rate of increase in pensions in payment				
Inflation (CPI) linked up to 2.5% pa	1.85%	2.15%	2.25%	2.05%
Inflation (CPI) linked up to 5% pa	2.70%	2.80%	3.10%	2.75%
Inflation (CPI) linked, with a minimum of 3% pa and a max of 5% pa	3.55%	3.40%	3.55%	3.45%
Rate of increases in inflation-linked pensions	2.70%	2.80%	3.15%	2.75%
Discount rate	4.80%	4.60%	2.60%	2.20%
Inflation assumptions (CPI)	2.75%	2.80%	3.15%	2.80%

	31 March 2024 £	31 March 2023 £	31 March 2022 £	31 March 2021 £
<b>ASSET VALUE</b>				
Property Funds	263,000	325,000	533,000	-
Bonds	5,406,000	5,226,000	5,018,000	5,191,000
Cash	187,000	261,000	359,000	335,000
Diversified Growth Fund	5,377,000	6,278,000	10,092,000	9,858,000
<b>TOTAL MARKET VALUE OF ASSETS</b>	<b>11,233,000</b>	<b>12,090,000</b>	<b>16,002,000</b>	<b>15,384,000</b>
<b>LONG TERM EXPECTED RATE OF RETURN</b>				
Equities	-	-	-	-
Bonds	4.8%	4.6%	2.6%	2.2%
Cash	4.8%	4.6%	2.6%	2.2%
Diversified Growth Fund	4.8%	4.6%	2.6%	2.2%
Actual return/ (loss) on scheme assets in the period	(545,000)	(6,122,000)	529,000	1,343,000
Present value of scheme liabilities	13,642,000	13,980,000	19,806,000	20,359,000
<b>DEFICIT VALUE OF THE SCHEME</b>	<b>(2,409,000)</b>	<b>(1,890,000)</b>	<b>(3,804,000)</b>	<b>(4,975,000)</b>

## 20 PENSIONS CONTINUED

	31 March 2024 £	31 March 2023 £	31 March 2022 £	31 March 2021 £
<b>ANALYSIS OF THE AMOUNT CHARGED TO THE STATEMENT OF FINANCIAL ACTIVITIES (SOFA)</b>				
Expected return on pension scheme assets	549,000	445,000	339,000	308,000
Interest on pension scheme liabilities	(631,000)	(509,000)	(443,000)	(399,000)
<b>NET INTEREST</b>	<b>(82,000)</b>	<b>(64,000)</b>	<b>(104,000)</b>	<b>(91,000)</b>
<b>Recognised in the SOFA as:</b>				
Cash contribution to the scheme deficit paid by the charity	(232,000)	(2,708,000)	(565,000)	(553,522)
Non cash other movements in the scheme deficit	150,000	2,644,000	461,000	462,522
<b>DEFINED BENEFIT PENSION SCHEME CONTRIBUTIONS AND NET INTEREST CHARGES</b>	<b>(82,000)</b>	<b>(64,000)</b>	<b>(104,000)</b>	<b>(91,000)</b>
Actual return less expected return on scheme assets	(1,094,000)	(6,567,000)	190,000	1,035,000
Changes in assumptions underlying the present value of scheme liabilities	425,000	5,837,000	520,000	(2,033,000)
<b>ACTUARIAL (LOSS)/ GAIN RECOGNISED IN THE SOFA</b>	<b>(669,000)</b>	<b>(730,000)</b>	<b>710,000</b>	<b>(998,000)</b>
	31 March 2024 £	31 March 2023 £	31 March 2022 £	31 March 2021 £
<b>MOVEMENT IN PLAN ASSETS DURING THE YEAR</b>				
Fair value of plan assets at the beginning of the year	12,090,000	16,002,000	15,384,000	13,934,000
Expected return on plan assets	549,000	445,000	339,000	308,000
Actual return less expected return on pension assets	(1,094,000)	(6,567,000)	190,000	1,035,000
Contributions paid by employers	232,000	2,708,000	565,000	554,000
Benefits paid	(544,000)	(498,000)	(476,000)	(447,000)
Fair value of plan assets at the end of the year	11,233,000	12,090,000	16,002,000	15,384,000
<b>MOVEMENT IN PLAN LIABILITIES DURING THE YEAR</b>				
Opening defined benefit obligation	13,980,000	19,806,000	20,359,000	18,374,000
Interest on scheme liabilities	631,000	509,000	443,000	399,000
Benefits paid	(544,000)	(498,000)	(476,000)	(447,000)
Changes in assumptions underlying the present value of scheme liabilities	(425,000)	(5,837,000)	(520,000)	2,033,000
<b>CLOSING DEFINED BENEFIT OBLIGATION</b>	<b>13,642,000</b>	<b>13,980,000</b>	<b>19,806,000</b>	<b>20,359,000</b>
<b>DEFICIT IN THE SCHEME AT END OF THE YEAR</b>	<b>(2,409,000)</b>	<b>(1,890,000)</b>	<b>(3,804,000)</b>	<b>(4,975,000)</b>

## 20 PENSIONS CONTINUED

The Scheme's assets are currently invested in a mixture of cash, equities, bonds and a diversified growth fund. The overall expected return assumption has been aligned with the discount rate applied to the calculation of the scheme liabilities. The discount rate has been calculated using iBoxx Over 15 years Corporate Bonds Index for AA rated bonds (2.6% at the balance sheet date). This has been adjusted to reflect the duration of the liabilities and the range of yields within the index.

From 1st August 2008 when the final benefit scheme was closed to further accrual all members were entitled to inflation-linked deferred pensions and the link to salary was lost.

## 21 TRUSTEES' REMUNERATION AND EXPENSES

The directors of the company are the trustees under Charity Law and received no remuneration in 2024 (2023: £NIL) £2,298 reimbursement for travel and other costs in attending meetings was paid to four trustees during the year. (2023 - £1,070 to two trustees).

## 22 OTHER COMMITMENTS

### OPERATING LEASES

The total future minimum lease payments under non-cancellable operating leases is as follows:

	2024 £	2023 £
<b>LAND AND BUILDINGS</b>		
Within one year	38,532	40,976
Two to five years	9,619	32,895
	<b>48,151</b>	<b>73,871</b>
<b>OTHER</b>		
Within one year	4,386	73,871
Two to five years	7,310	1,635
	<b>11,696</b>	<b>6,271</b>

## 23 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH INFLOW / (OUTFLOW) FROM CONSOLIDATED OPERATING ACTIVITIES (GROUP)

	Notes	2024 £	2023 £
Net outgoing resources before defined benefit pension scheme charges		2,646,697	6,099,816
Contributions to the defined benefit pension scheme	20	(232,000)	(2,708,000)
Bank Interest Receivable		(209,870)	(39,572)
Depreciation Charges	9	-	10,559
Amortisation Charges	9	43,289	36,461
Decrease / (Increase) in Debtors		1,187,890	(2,612,830)
Increase / (Decrease) in Creditors		4,726,158	(188,555)
<b>Net Cash Inflow from Operating Activities</b>		<b>8,162,164</b>	597,879

## 24 SUBSIDIARY COMPANY

Encams Enterprises limited is a wholly-owned trading subsidiary of the Charity (company no: 03111004).

The Charity holds £2 in share capital.

The registered office of Encams Enterprises limited is Elizabeth House, The Pier, Wigan, WN3 4EX. Its memorandum of Association authorises the Charity to appoint or remove any directors from office.

Encams Enterprises Limited traded during the year and managed commercial sponsorship packages and collected commission on commercial agreements. Encams Enterprises transfers by charitable donation all profits from its activities to Keep Britain Tidy. £266,776 was paid in 2023 (2023: £375,238).

The amounts included within the consolidated accounts for the subsidiary company are:

	2024 £	2023 £
Turnover	422,686	401,069
Cost of Sales	141,217	132,800
<b>GROSS PROFIT</b>	<b>281,469</b>	268,269
Taxation	-	(1,493)
<b>PROFIT AFTER TAX</b>	<b>281,469</b>	266,776
Balance Brought Forward	281,469	266,776
Gift Aid Distribution	(266,776)	(375,238)
<b>BALANCE CARRIED FORWARD</b>	<b>281,469</b>	266,776
Current Assets	281,469	499,181
Current Liabilities	-	(232,405)
<b>NET ASSETS AT 31 MARCH</b>	<b>281,469</b>	266,776

## 25 RELATED PARTY TRANSACTIONS

During the year the charity charged the subsidiary a total of £135,161 (2023: £130,740) in relation to services provided in relation to running the GBSC and Litter Pact. The subsidiary commits to a donation under Gift Aid to the charity of £281,469 for this financial year (2023: £266,776). There were no other related party transactions during the year.

At the year-end the subsidiary owed £485,942 to the charity (2023: the subsidiary owed £430,483 to the charity).

There were no other related party transactions during the year.

## 26 POST BALANCE SHEET EVENTS

2024: 3rd April 2024 £1.2m was received in the bank from CleanStreets CIC relating to a year-end debtor.

## 27 FUNDS HELD AS AGENT

£7,942 is being held as an agent in relation to the National Litter Campaign for Defra.

£22,714 is being held as agent in relation to grant-making from the Chewing Gum Taskforce.

**KEEP BRITAIN TIDY**

England & Wales - Charity number 1071737

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# Accounts

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**A COMPANY LIMITED BY GUARANTEE**  
**COMPANY REGISTRATION NUMBER: 3496361**  
**CHARITY NUMBER: 1071737**

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# TRUSTEES' REPORT

Note: the Trustees' Annual Report also incorporates the Strategic Report required under the Companies Act. The Directors/Trustees have indemnity insurance cover.

## OUR ACHIEVEMENTS DURING THE YEAR

### SERVICES



We deliver high-quality research, innovation and evidence-based services to local authorities, government and businesses. This work makes a significant contribution to Keep Britain Tidy's charitable aims of eradicating litter and reducing waste, improving the quality of public space and helping people live more sustainably.

All our work fits within a cycle of:

- Identifying priority issues to work on
- Understanding issues in depth through surveys and research
- Testing new approaches and gathering evidence through pilot interventions, based on behavioural insights, and wider support programmes for local authorities
- Scaling best practice through Keep Britain Tidy Network events, training, consultancy offers and packaged solutions
- Influencing wider policy and practice by feeding what we have learned into Keep Britain Tidy's lobbying and policy work

A priority issue this year was waste prevention. We started an industry conversation among policy-makers and behaviour change practitioners working in the field of waste management and sustainable consumption about how to drive the widespread adoption of waste prevention behaviours through the launch of our research report *Shifting the Public's Focus from Recycling to Waste Prevention: How do we move people up the waste hierarchy?*

Insights from the research underpinned a new behaviour change campaign – Buy Nothing New Month – which ran throughout January 2023.

We continued to support local authorities to increase the quantity and quality of recycling. We developed a new intervention aimed at decreasing recycling contamination from households – involving new 'through-the-door' communications from local sorting facility workers. Overall, the intervention led to an average 12% reduction in the number of households contaminating across the trial – very positive for a messaging technique that is replicable and simple to reproduce at scale. We also delivered door-to-door engagement campaigns with two London local authorities to increase food waste recycling. In one campaign to support the introduction of communal food waste collections, 92% of residents engaged said they would use the new service.

We also engaged with more than 5,300 children and adults through our Recycle for Your Community programme in East London and ran programmes in schools focused on gadget repair and food waste prevention, with one school recording a 24% reduction in food waste. Through a research project for North London Waste Authority, we identified a number of recommendations for improved waste education in primary schools.

We continued our focus on fly-tipping to support Keep Britain Tidy's Fly-tipping Action Plan. We worked with five local authorities to scale our tried-and-tested Crime Scene Tape and Social Impact Stencil interventions to reduce fly-tipping, as well as conducting research to examine a number of key questions, such as what approaches have been used to tackle fly-tipping and their effectiveness, as well as potential future approaches.

Membership of the Keep Britain Tidy Network, our professional local authority network for street scene, waste and enforcement managers, remained steady, with 107 members drawn from local authorities and supporting businesses across England. The annual Keep Britain Tidy Network Conference and Awards was held in Liverpool with record attendees. We delivered the National Litter Survey to assess how clean England is, 16 local environmental quality surveys and two street litter bin surveys. The appetite for online training delivery continued, and we virtually trained 390 delegates and delivered 36 training courses across England with extremely high levels of customer satisfaction. To date, we have had 696 delegates through the National Enforcement Academy.

We continued to deliver a variety of communication campaigns to tackle littering and fly-tipping, including the award-winning We're Watching You dog fouling campaign where the number of partners involved now totals 266. We continue to develop approaches to maximising our impact across whole local authority areas. Our Keep Liverpool Tidy partnership with Liverpool City Council aims to support the council in educating its residents, businesses and visitors to not drop litter and be responsible citizens.

This has involved various on-the-ground campaigns. Positive interim results include an average reduction of 53% in instances of dog fouling at We're Watching You sites, and 76% of respondents agreeing that the Bin the Butt campaign motivates them to keep the area tidy from smoking-related litter.

With respect to new approaches to tackling littering, we trialed a new intervention in the form of in-situ signs, informing the public that local volunteers have recently litter-picked an area. This tested the concept that people are less likely to litter when they are made aware that other people are voluntarily taking action to keep their local area clean. Through the intervention, littering behaviour was successfully reduced by an average of 40% in three out of four sites, with up to a reduction of 47% at one site. We also tested interventions to tackle smoking-related litter.

Through the Chewing Gum Task Force, a voluntary extended producer responsibility scheme, we awarded 44 grants worth a total of £1.65m, which benefited 53 UK councils. The grant funding combined targeted street cleaning with specially designed signage to encourage people to bin their gum, with extremely positive results.



## SMOKING-RELATED LITTER

Cigarette-related litter, particularly the butt that remains after the cigarette has been smoked, is the world's most prevalent form of litter. An estimated 4.5 trillion cigarette butts are littered every year globally. In England, they are by far our most littered item, making up three-quarters of all litter items dropped\* though, on average, only one in eight is binned, with the remainder dropped on the floor\*\*.

As the nation's largest anti-litter charity, we believe that our environment cannot wait a day longer for us to tackle this toxic timebomb. As well as costing millions of pounds to pick up, they blight our streets, beaches and parks, pose a grave danger to wildlife and go on to pollute our watercourses. Cigarette butts do not biodegrade. In fact, they can take 14 years to break apart into microplastics, meanwhile seeping pollutants into the ground that

are proven to stunt plant growth and be toxic to aquatic life.

In 2022, CleanStreets Community Interest Company (CIC) engaged us to undertake an intensive programme of work aimed at tackling cigarette-related litter, including a national behaviour change campaign underpinned by research and supported through practical interventions. This was Year One of a multi-year programme of sustained activity to build a solid foundation for a reduction in littered butts, until such time as a comprehensive Extended Producer Responsibility scheme is mandated.

The grant has enabled Keep Britain Tidy to drive the first phase of an impactful, high-quality programme of research, innovation and campaigning that will be instrumental in supporting the measurable reduction in the littering of cigarette butts.



In the past year, we have delivered a major behaviour change campaign in England across numerous channels, including Keep Britain Tidy's first national TV advertising in more than a decade. This has already resulted in an evidenced behavioural shift in smokers. Our campaign has been seen by 39,230,000 individuals, including 4,320,000 smokers. This is a fantastic outcome, as this means that it has been seen by more than 80% of our smoker audience in England.

This work is underpinned by significant research and a programme of interventions, collaborating with others in businesses and the public sector, as well as leading academics. We carried out a groundbreaking baseline litter survey, as well as producing Secondary Research Report and a Baseline Attitudinal Survey to enable us to understand the scale, location and impact of this litter, and to measure the success of the work programme. This phase has enabled us to effectively identify the

gaps in the global knowledge base. To begin to fill these, we used innovative research techniques to understand better why smokers litter, explore effective approaches to behaviour change and their options for disposal. Sixteen land management partners across the country have assisted us by testing practical measures to change smokers' littering behaviour while out and about.

The significant learnings from Year One will be used to direct Year Two of the work programme. The campaign will be focused on specific smoking occasions and we intend to start to direct behaviour change towards the use of personal ashtrays or containers to help to combat the biggest barrier to responsible disposal: *no access to a bin*. The research focus is on filling knowledge gaps, informing the targeted campaigning and developing with partners insight-led, behaviour-change interventions.

\* [Keep Britain Tidy National Litter Survey 2019/2020 National Litter Survey How Clean is England Leaflet 2019 2020.pdf \(keepbritaintidy.org\)](#)

\*\* [Keep Britain Tidy; Litter Composition Analysis Summary Report March 2020 20200330 KBT Litter Composition Report - FINAL.pdf \(keepbritaintidy.org\)](#)

## ACCREDITATION

Our high-profile programmes designed to improve beaches, parks and green spaces continue to go from strength to strength. In April 2022, 80 beaches achieved the Blue Flag standard in England and 128 beaches earned the Seaside Award, with sites proudly flying their flags during the bathing season, from 15 May to 30 September. In addition, the Royal Albert Dock and Salthouse Dock Marina in Liverpool again achieved Blue Flag status.

Green Flag Award continues to grow with the number of parks and green spaces in the UK achieving the award in 2022 rising to 2,208, an increase of 4% on the previous year. Included in this figure were 386 Community Award winners, while 133 of the winners also achieved the additional Green Heritage Site Accreditation supported in England by Historic England.

Following the ending of Covid 19 restrictions, judging returned to its standard model and three awards ceremonies were held at the National Memorial Arboretum, in Staffordshire, in Doncaster and in the London Borough of Lambeth.

The scheme continues to develop internationally, with 221 winners in 16 countries, including the USA, Australia, New Zealand, South Korea and the UAE as well as a growing number of European countries. In November, we delivered a presentation at the World Urban Parks Congress in Monterrey, Mexico.

The highly successful online Judges Induction training programme has increased the number of judges by 63. In addition, a bespoke training programme is offered to local authorities to help them achieve the standard.

The Green Flag Award programme continues to achieve ISO 9001 accreditation and the annual survey found that 96% of applicants rated their experience as good or very good.

In November the second UK Green Flag Award Virtual Awards took place, which included categories such as Team of the Year, Volunteer of the Year, Councillor of the Year and Best Health Initiative.

Green Flag Award played a key role in the Government's £9m Levelling Up Parks Fund by providing an assessment of a site nominated by each of the 85 local authorities to receive funding to make improvements to a park in a deprived community.

We want to see more local authorities investing in good-quality public space to support a range of objectives, including the physical health and mental wellbeing of communities and improved biodiversity.

To support the sector, we delivered a series of three seminars with the Landscape Institute and Historic England looking at the management of historic parks. We are collaborating with The University of Leeds, West Yorkshire Combined Authority and Make Space for Girls to develop new guidance on making parks safer for women and girls.

There are now 269 local authority areas in England holding one or more of our three awards: the Blue Flag, the Seaside Award and the Green Flag Award.

The Green Key programme, a sustainability award for the hospitality sector, is now becoming firmly established as a recognised eco label. Sixty establishments have now achieved the accreditation. The scheme exhibited at a number of high-profile industry events and we have developed partnerships with Mission Net Zero to support applicants and The Hospitality Professionals Association (HOSPA) to promote the Award.



## EDUCATION

2022-23 has been an exciting and successful year for the Education Team, with the Eco-Schools programme enjoying its biggest and most successful year to date.



The 2021-22 academic year saw the Eco-Schools programme move to an annual model, aligning to the school calendar, as well as the introduction of a new online application portal. The results of this really hit home in 2022/23 financial year and they're incredibly heartening.

Our new application portal has been a big hit with teachers. Schools can now access the whole application form at the start of their journey, understanding the requirements for achieving the Eco-Schools Green Flag award from day one. The form autosaves, allowing teachers to complete the application form as they go, rather than waiting until the end of the programme to fill in the form and collate evidence. This has made the user-experience more streamlined and easy-to-deliver.

The new application portal also allows us to appreciate the amazing impact of our schools and, for the first time, produce an Eco-Schools Impact Report. The report can be read [here](#), but below is a selection of highlights:

- 1.4m young people attended a school, college or nursery that worked on the Eco-Schools programme. They either engaged with the activities that Eco-Committees delivered or benefitted from the sustainable changes made by Eco-Committees in their setting.
- 623,503 pupils were taught an environment-themed lesson, linked to curriculum studies, in connection to the Eco-Schools programme.
- Two million kilogrammes of waste were diverted from landfill by schools working on the programme.
- More than 1.2million m2 of natural habitats were created or maintained by Eco-Schools.
- More than £336,000 was saved by schools working on the programme, through energy reducing initiatives or the introduction of renewable energy sources.

The reporting capabilities of the new portal has helped us strengthen our relationship with local authorities, providing statistical data on the impacts of schools in their area, helping them to evidence their own KPIs. In turn, they are supporting their schools to deliver the programme. Support varies, from delivering workshops in schools to creating free eco-activities and initiatives and covering the cost of schools' Eco-Schools Green Flag accreditation fees. In 22/23, more than 100 schools were supported with the fee by a local authority, with Leicester and Manchester City Councils leading the way. This summer, that figure will be closer 200 schools receiving support with accreditation costs and we hope to exceed that again next year.

This year, we launched a national campaign Cut Your Carbon, inspiring young people to raise awareness about carbon emissions and start reducing the carbon-footprint of their school. Schools were challenged to reduce their emissions in three areas: clothing, energy use and food. Three activities were produced, all free and practical to deliver in school. The campaign ran in the early part of February and the outcomes were incredibly encouraging. Almost 6,000 items of clothing were recycled, 6,400 pupils saw a peer-produced assembly about energy reduction and there was a cumulative week-on-week energy reduction of 3166 kwh.

Finally, work has commenced on an incredibly exciting project – Count Your Carbon. Set to launch alongside this year's Cut Your Carbon (launching earlier this year, in September), Count Your Carbon will be the UK's first comprehensive schools carbon footprint calculator. The scale of impact that this could have on the education sector, and beyond, is exciting. It will produce a dataset that can inspire real change, both at local and national levels and will elevate the influence of Keep Britain Tidy even further.

2022-23 has been a great. 2023-24 promises to be just as good.

## VOLUNTEERING AND COMMUNITY ENGAGEMENT

Our volunteers have been doing amazing things in 2022/23. Their determination, commitment and love for the environment has continued to shine throughout the past year with our groups and individuals breaking new ground and inspiring their communities.

Activity has been ramped up across the board and our groups and individuals have been making all the difference to their local green and blue spaces. Thanks to our year-round Care volunteers, more than 25,000 bags of waste have been removed from the environment across the country.

Our BeachCare/RiverCare team in the East of England celebrated the 20th anniversary of the programme. The volunteers in the programme have also been recognised with five of our groups winning awards in 2022/23 for their dedication to local environmental issues, including the competitive BBC Radio Norfolk & BBC Radio Lincs Make a Difference awards.

Through our Corporate Volunteering Programme, we have delivered events for The Commonwealth Games, had volunteers supporting the London Marathon and engaged more than 700 individuals in environmental action. The programme will be scaled up in the coming year with a view to engaging more than 1,000 employees and supporters to get involved.

Our WatersideCare team said goodbye to the programme, delivered in the Severn Trent region, as funding was no longer available. While this was sad news, we have recruited more than half of the groups into our Ambassador programme so we can continue to work with, connect and support

the community to do their bit for rivers and green spaces in the region.

We are doing much to improve the quality of our offer for our Litterheroes and Ambassadors - this has included engagement, training, support and development for our Ambassadors and Heroes and enabling our Ambassadors to share the impact of their action. Our Ambassadors have extended their reach to speak at events, have taken part in media opportunities and are driving the movement by representing Keep Britain Tidy and highlighting the impact of litter and waste.

Groups and volunteers are delivering more biodiversity actions - including balsam removal, Pennywort alert work, water-quality testing and habitat development for our native species. We have also engaged our volunteers and groups in citizen science days and beach-based initiatives - reaching new supporters and educating the public in environmental issues. This is an area that we are keen to develop, with the aim of helping all of our groups and individual volunteers to take on their own biodiversity activities.

Our Ocean Recovery Programme has collected more than 60 tonnes of waste from harbours and fishing industry environments. This means that 60 tonnes of previously unrecyclable waste has been diverted from landfill or having an even greater impact on marine life, reefs and oceanic terrain. This incredible programme has signed up five new harbours and ports and has extended our reach into Scotland and Northern Ireland - providing a new channel for the waste to be recycled in Britain.

	<b>Individuals</b>
WaterSide Care	1,120
Litterheroes	1,180
RiverCare/BeachCare	1,261
BeachCare	1,380
Ambassadors	198
	5,139

## CAMPAIGNS



Our campaigning voice grew louder this year as the world returned to 'normal'.

For the first time since 2019, we were able to go full-throttle for the Great British Spring Clean with some fantastic results.

As always, we could not deliver the campaign without the support of some fantastic partners from the business community including KFC, Nestlé, Red Bull, Walkers, Pepsi MAX and McDonald's, as well as media partners the Daily Mail and Clear Channel. We are also grateful for the support of players of People's Postcode Lottery and to the Garfield Weston Foundation for its assistance.

But, of course, the Great British Spring Clean would not be possible without the army of #LitterHeroes who join our fight to clear litter pollution from our environment every year, and this year 438,147 people of all ages from communities across the country pledged to do their bit, collecting a total of 449,406 bags of rubbish.

The Great Big School Clean element of the campaign saw more than 260,000 children and young people join us and all our volunteers' efforts were supported by 587 local authorities and town and parish councils that organised events, loaned out equipment and dealt with the rubbish that was collected.

But our campaigning work is not confined to littering and this year, with support from outdoor clothing brand Regatta, we were able to scale up our Love Parks campaign, offering more resources to local authorities and engaging the public through out-of-home advertising via Clear Channel and on social media.

Parks sit at the heart of our communities, providing 'green lungs' in our cities and a free and accessible space for everyone to get fresh air, play, walk or simply sit and think.

Keep Britain Tidy believes that everyone should have access to quality green space close to their home, particularly at a time when the cost-of-living crisis means that many cannot afford to travel far from their immediate neighbourhood. Love Parks continues to be the rallying cry to the public, to government and to those responsible for maintaining our green infrastructure to value and invest in it.

According to the Met Office, summer 2022 was the joint warmest summer on record and, as a whole, 2022 was the driest year in the UK since 1976. The consequence of the hot, dry summer was an outbreak of wild fires and on the hottest day of the year, July 19, more than 800 fires were recorded. According to fire chiefs, there were four times more wild fires in 2022 than 2021 and some forces were tackling more than 50 wildfires a day.

Some of these fires were caused by litter – glass, discarded cigarettes and abandoned single-use barbecues were all responsible for starting wildfires.

This is why, over the summer, Keep Britain Tidy ramped up its efforts to get glass included in the proposed deposit return scheme (DRS) for England and to get single-use, disposable barbecues banned because of the threat they pose in an increasingly dry environment.

Our #PainInTheGlass campaign ran across social media over the summer months and our calls for a ban on disposable barbecues featured across the media as temperatures soared. The issue was debated in Parliament and many retailers temporarily withdrew them from sale. We would like to see that become a permanent state of affairs for the sake of our environment and the people and wildlife whose lives are threatened by wildfires.

Finally, in January 2023, Keep Britain Tidy ran its first campaign designed to focus not on the consequences of consumption - litter and fly-tipping - but on consumption itself with Buy Nothing New Month.

Sustainability is at the heart of Keep Britain Tidy's mission and, if we are to have a chance of tackling climate change and limiting global temperature rise by drastically reducing CO2 emissions, as a society we need to stop consuming resources at the current rate and then simply throwing them away.

Buy Nothing New Month was designed to engage the public and show them how they could reduce their consumption easily and move up the waste hierarchy from recycling to reduction and reuse.

Throughout the month, we shared a host of tips and tricks on how people can buy nothing new and make the most of what they already have. We called on people to rethink what they want versus what they need, consider if they can repair rather than replace and think about whether they can rent, borrow or buy second-hand rather than buy new.

For the first time, Keep Britain Tidy worked with social media 'influencers' to reach the campaign's target audience - 18-34-year-olds and parents interested in sustainability and also parents interested in money-saving and lifestyle hacks - and this resulted in Buy Nothing New Month achieving more than 4.5million impressions across Facebook, Twitter, TikTok and Instagram.

When surveyed, 65% of people who took part in the campaign reported that they bought nothing new in January and 31% said they bought less new 'stuff' as a result of the campaign.

## WE WOULD LIKE TO THANK



### OUR VOLUNTEERS

- **GBSC's 438,147 #LitterHeroes**
- **Our 5,139 year-round #LitterHeroes, Ambassadors and Care team volunteers**
- **Accreditation judges, providing assessment days:**
  - **Blue flag: 81**
  - **Green flag: 3,204**

### OUR PARTNERS AND FUNDERS:

We would like to thank our invaluable grant funders and corporate donors, individual supporters, and delivery partners, including:

- Players of People's Postcode Lottery
- Anglian Water
- Blackpool Council
- Canal and River Trust
- Chapman Charitable Trust
- Clear Channel
- Coca-Cola European Partners
- Daily Mail
- Environment Agency
- Frugi
- Garfield Weston Foundation
- Historic England
- John Ellerman Foundation
- John Swire 1989 Charitable Trust
- KFC
- McDonald's
- Mars Wrigley
- Natural History Museum
- Nestlé
- Next
- Pepsi MAX
- Red Bull
- Regatta Outdoor
- Scottish Power Foundation
- Severn Trent Water
- South West Water
- The Linley Wightman Shaw Foundation
- The Lofthouse Foundation
- The Swire Charitable Trust
- The Susannah Peake Charitable Trust
- The Big Give Green Match Fund
- United Utilities
- Walkers

## LOOKING AHEAD

At the conclusion of a successful year with a stand-out highlight being our most ambitious project for a decade, 'Change Starts With You', we will continue to develop our arguably most researched and targeted behaviour change campaign to date. Going forward, we will build on the solid foundations established in our planning and strategy work and move together towards developing our next five-year strategy. In the midst of a climate emergency and a cost-of-living crisis, we will continue to lead the way as a trusted national environmental charity by championing our values of equal access to quality green and blue space and the right to a litter-free environment, in a world that is fit for the future by being waste-conscious and sustainable.

As previously mentioned, our hugely successful smoking-related litter campaign, 'Change Starts With You', will move into its second year of tackling our most littered item, the cigarette butt. The campaign will continue to deliver a reduction in cigarette litter across eight representative sites around the UK with an overall target of decreasing cigarette litter by ten per cent in year two. Building on the extensive reach through our national TV ad campaign last year, we will continue to increase public awareness of the significant dangers of cigarette littering to the environment and promote attitudinal shifts away from dropping butts on the ground.

After achieving up to 80% of gum reduction on participating streets, the Chewing Gum Task Force will also be entering its second year and will be managed in-house by the Services Directorate, as we deliver more than £1.2m of clean-up funding to councils. Following on from important research carried out by the Centre for Social Innovation into public perceptions of eradicating waste, we will deliver #BuyNothingNew again: a campaign in its infancy but signaling an important direction for us as we encourage people to move up the waste hierarchy by understanding that reduced consumption is the primary way to tackle waste.

Eco-Schools goes from strength to strength as we will continue to deliver our 'Cut Your Carbon' campaign in November this year, following its successful launch in February. We will seek to boost membership by engaging with local authorities to sponsor the delivery of Eco-Schools in their area and raise local awareness of the climate emergency in line with our five-year strategy.

Following the launch of this year's Great British Spring Clean in the Houses of Parliament, we continue to reach out to government through

our APPG work, whose influence we will elevate through prescient debates, attracting increased membership of our Tidy Britain APPG, which currently stands at more than 150 MPs. After Defra unveiled its roadmap for the delivery of a Deposit Return Scheme (DRS) in England, Wales and Northern Ireland, we continue to lobby for the inclusion of glass through our #PainInTheGlass campaign, illustrating the obvious threats posed to people, pets and wildlife. Building on our relationships with corporate partners through the Litter Pact, we will be seeking ways to navigate the upcoming roll-out of both DRS and Extended Producer Responsibility (EPR), by supporting producers and local authorities in tackling our nation-wide littering problem.

Marrying our important Equality, Diversity and Inclusion (ED&I) work to diversifying our volunteer base, we are excited to join the Duke of Edinburgh Award Scheme this year. We will also be delivering a new system to accurately monitor ED&I among our volunteers and will continue to support our incredible #LitterHeroes and Ambassadors in the work that they do. Celebrating our above-national-average LGBTQI+ representation within the workforce, we are delighted to announce that we will be taking part in this year's Manchester Pride event in August 2023. The Communications team will also be collaborating with Clear Channel and the ADHD Foundation to deliver advertising that is accessible to neurodivergent people and will feature our iconic logo with the symbolic neurodivergent umbrella in our campaigns.

The Accreditations Team will be presenting the culmination of their work with Leeds University into women and girls' safety in parks, which will also feed into this year's Love Parks Week campaign and upcoming Parks and Green Spaces APPG. The Green Flag Award continues to work with DLUHC to promote equal access to quality green space and deliver the 15-minute neighbourhood as recommended by Keep Britain Tidy in partnership with Natural England. We will continue to promote the Blue Flag and Seaside Awards as the standard bearers for clean beaches as we navigate our way through increased reporting of sewage discharge and harmful waste entering our waterways.

The timing has never been more crucial for people to look to Keep Britain Tidy as a reliable body of experts with a rich history of transforming litter-picking into a nationwide movement, as we call on the UK Government to recognise rapidly advancing climate change and take action against the loss of biodiversity and natural habitats.

# FINANCIAL REVIEW

During the year the group recognised £16.9m in income. After expenditure of £10.9m net income before the actuarial loss on the defined benefit pension scheme was £6.0m.

Income materially increased this year due to a litter-related grant from CleanStreets CIC. Year one of the programme ran 2022-23, and funding for part of year 2 was recognised in 2022/23 following in-year award. Year 1 funding amounted to £9.6m. The year 2 funding recognised in year amounted to £2.0m, is reflected as accrued income at year end, and was received on 20th April 2023. There is a possibility CleanStreets CIC may award a third year of funding for this programme.

Three quarters of income has arisen as restricted funds this year (£12.9m). Eleven percent of income came from local authorities (£1.9m). Five percent was secured from private sector sources (£0.8m). The remainder was secured from a variety of smaller sources. Broadly, restricted funding allows us to target key objectives both nationally and regionally, while local authority-funded work allows us to target our expertise at a local level.

A loss on the defined benefit pension scheme of £0.7m resulted in a total increase in funds of £5.3m. This brought the total funds carried forward to £3.2m.

As significant restricted funds were awarded just prior to year end, restricted funds increased by £2.3m to £2.6m at year end.

Unrestricted funds increased from (£2.3m) to £0.7m. Separating out the pension reserve of (£1.9m) and designated funds of £0.4m, general unrestricted funds stand at £2.1m at the year end.

Sustained progress is being made in managing the pension deficit down, and Trustees plan for that reduction to continue.

Cash balances remain strong, growing from £2.7m at the start of the year to £3.3m at year-end.

Keep Britain Tidy's trading subsidiary, ENCAMS Enterprises Limited, made a £0.3m profit in the year. Profits are gift aided to Keep Britain Tidy within ten months of the year-end.

## RESERVES POLICY

The Trustees believe that the charity should hold financial reserves because:

- It has no endowment funding.
- It requires protection against and the ability to continue operating despite unforeseen setbacks.

- It requires the ability to take advantage of change and opportunities to further its objectives.

The Trustees have reviewed the reserves policy and reassessed the amount needed to ensure the charity can run efficiently and sufficiently mitigate risks of events outside their control. Each year the Trustees consider the appropriate level of free cash reserves. The intention of the Trustees is to hold sufficient reserves to enable expenditure to be reduced in a managed fashion, should the need arise, avoiding the need to halt work abruptly.

Due to the nature of our work, where funding is for defined periods and licencing arrangements are subject to renewal, the Trustees have agreed that free reserves should reflect the costs of orderly closure of between one and three significant work streams concurrently, to reflect a reasonable assessment of potential risk. These costs are calculated as notice period plus redundancy costs to the programme staff directly concerned, plus notice and redundancy costs for the proportion of core staff affected by this organisational reduction in scale.

The calculation of these costs for the year ahead (2023/24) is between £0.4m and £1.3m.

The level of free unrestricted reserves stands at £2.1m, excluding the deficit on the pension scheme which is classed as a longer-term liability. Net of the pension reserve, unrestricted funds stand at £0.7m. The Trustees are building their unrestricted reserves with a view to further paying down the pension deficit. Details of the charity's funds are shown in Notes 15 and 16. An analysis of the charity's net assets between the funds is given in Note 17. The cash balances of the Group at 31 March 2023 were £3.29m (2022: £2.68m).

The Trustees consider that sufficient resources are held in an appropriate form.

## FUNDRAISING

The charity fundraises using internal staff time and has not used professional external fundraisers or commercial participators in this period. The charity is registered with the Fundraising Regulator: we comply with their standards and have not received any complaints in relation to fundraising during the period. We do not carry out individual fundraising, avoiding risks of privacy intrusion, persistent soliciting or undue pressure. This is not a material area of expenditure.

## EMPLOYEES

There is a continued commitment to forging an organisation where staff feel supported and included. Employees are kept informed via 'The Weekly News' as well as through meetings, emails and through communications from the Chief Executive. The charity supports equality of opportunity and is committed to the training and development of its employees. There is a strong desire to retain a degree of flexible working and a selection of employee benefits. An individual's development is assessed through annual appraisals. Training and development programmes are provided to develop employees for both their current and future roles and to meet the charity's present and future needs.

## PENSIONS

In addition to the current money purchase scheme, the charity operated a defined benefit pension scheme until 2008. The actuarial surplus or deficit on the funding of the scheme is recalculated annually and the deficit at 31 March 2023 of £1.890m (2022: £3.804m) is shown in Note 21 to the accounts. The current accumulated deficit in the scheme is deducted from unrestricted reserves under FRS 102 principles. The Trustees are aware of the very volatile nature of the deficit calculated according to FRS 102 and that this deficit will vary greatly depending on the assumptions made at valuation dates. The most recent recalculation resulted in a recognised actuarial loss of £0.730m (2022: actuarial gain of £0.710m) being recorded

in the charity's Statement of Financial Activities due to these changing assumptions. The deficit under FRS 102 reduced by a net £1.171m (2022: reduced by a net £1.914m) at March 2023 when calculated net of contributions made to the scheme and interest charges during the year. During the year the Trustees made an additional £2.5m voluntary contribution into the scheme.

## GOING CONCERN

In meeting their obligation to consider the going concern status of the organisation, the Trustees have reviewed the revised plans and forecasts prepared by management for the period to October 2024. Particular regard was placed on the organisation's ability to meet its obligations regarding the deficit on the defined benefit pension scheme. They have considered the organisation's ability to fund its activities and recognise the need for the charity to find new sources of income and funding. The Trustees have concluded that the forecasts prepared are appropriate and the organisation can reasonably expect to continue to fund its programmes and activities. They also believe the charity can meet its financial obligations regarding contributions towards the deficit on the defined benefit pension scheme as agreed with the pension scheme Trustees. The organisation's progress with meeting its forecasts will be monitored and mitigating actions taken if necessary. The Trustees have concluded that it is appropriate to consider the organisation a going concern.

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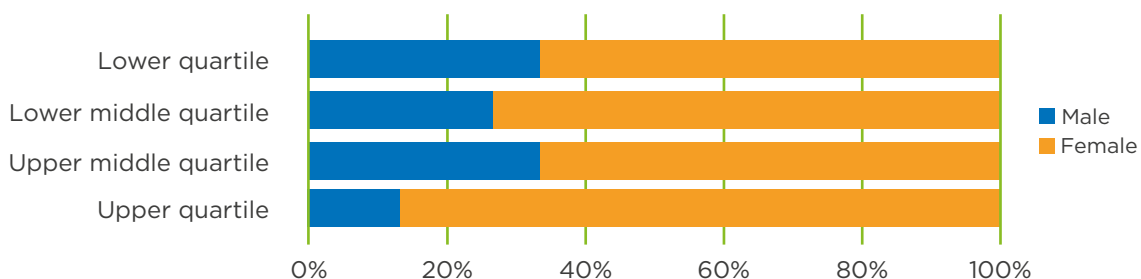
## GENDER PAY REPORTING

We have undertaken to disclose our gender pay voluntarily in line with best practice. We are pleased with the results, which show clearly we have a culture of equal pay with no real deviations based on gender.

The mean difference between the average hourly pay of women and men across the organisation is £0.32 in favour of women, and the median difference is £5.94 in favour of men.

Our gender pay gap by quartile is shown below.

### GENDER: M/F REPRESENTATION BY PAY QUARTILE



## ETHNICITY PAY REPORTING

We have undertaken to voluntarily disclose our ethnicity pay gap in line with best practice.

Our median ethnicity gap in hourly pay as a percentage of white pay is 2.36% (i.e. in favour of white staff).

Within the under 30 age bracket where non-white staff are represented, the median hourly pay for white staff is £13.91 and for non-white staff is £16.16.

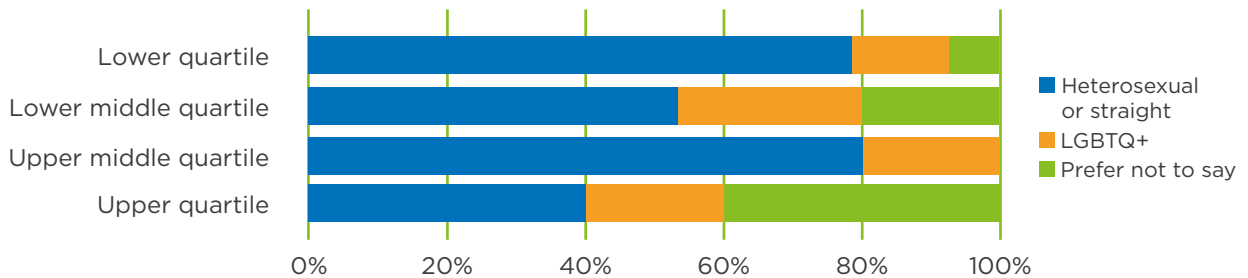
As part of our Equity, Diversity & Inclusion work, we have set targets for non-white representation levels to reflect the demographics of the UK. We are monitoring progress against these targets alongside salary gaps to assess improvements.

## LGBTQ+

We are encouraged to see LGBTQ+ representation spread broadly across the pay quartiles. We will continue to monitor this spread, and representation against UK-wide demographic data.

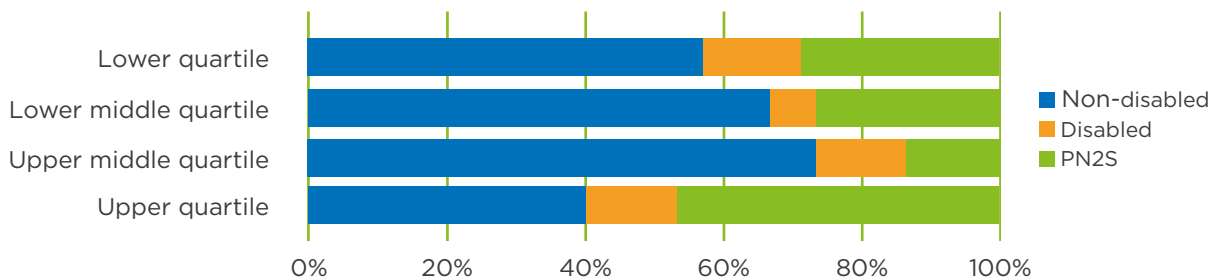
Median hourly pay for heterosexual or straight staff is £18.12, and for LGBTQ+ staff it is £18.61 (£0.49 in favour of LGBTQ+ staff). For those who prefer not to say it is £18.76.

### LGBTQ+: REPRESENTATION BY PAY QUARTILE



## DISABILITY PAY REPORTING

### DISABILITY: REPRESENTATION BY PAY QUARTILE



We are encouraged to see representation of staff with disabilities across the pay quartiles. The median hourly pay for the organisation was £18.41. For non-disabled staff it was £18.36 and for disabled staff it was £18.42, £0.06 in favour of disabled people. For those staff who preferred not to say it was £19.66.

# GOVERNANCE

## OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES OF THE CHARITY

We aim to keep Britain tidy. That means more to us than just picking up litter. It means creating clean beaches, parks and streets. It means creating sustainable practices and eliminating unnecessary waste.

We aim to inspire the people of Britain to eliminate litter and end waste for now and future generations.

We will fight for people's right to live and work in places where they can be proud and prosper.

We are here to take huge collective strides made up of small individual steps, to change behaviour permanently by spotlighting the problem daily.

Following the Articles of Association, the objects for which the charity is established are:

- To educate the public concerning the preservation, protection and enhancement of the environment, the use of sustainable waste management practices and the impact of individuals' actions on the environment.
- To protect, preserve and enhance the environments of town and country in the United Kingdom for the general benefit of the nation at large.
- To preserve and protect the physical and natural environment for the public benefit by promoting waste reduction, reuse, reclamation and recycling of waste materials and the benefits of sustainable consumption and production.

The trustees have had regard to Charity Commission guidance on public benefit. Activities to achieve this are detailed within the Trustees' Annual Report.

## GOVERNING DOCUMENT

Keep Britain Tidy ('the Company') is incorporated in the United Kingdom as a Private Company Limited by Guarantee (Registration Number: 3496361) and is a Registered Charity (Charity Number: 1071737). The present Trustees and any past Trustees who served during the year together with the Chief Executive and the names of the senior executive staff are given on page 17 and the external advisors are set out on page 18.

The Company is governed by Articles of Association which were last adopted at the Annual General Meeting on 6 December 2012.

Keep Britain Tidy has a trading subsidiary, ENCAMS Enterprises Ltd, and together they form the Keep Britain Tidy Group.

## REGISTERED OFFICE

Elizabeth House  
The Pier  
Wigan  
WN3 4EX

## THE BOARD OF TRUSTEES

The Board of Trustees is responsible for the overall governance of Keep Britain Tidy. The Board of Trustees had eight members at 31 March 2023; the Articles of Association require there to be no less than four or more than fourteen. The Board may increase or reduce the number within that limit as they consider appropriate. Trustees are normally appointed by the Board for three years through a transparent and open recruitment process. They may then be appointed for a further one term of up to three years. They retire in rotation to ensure that the Board has the full range of skills and experience needed to determine and monitor the charity's strategic direction. The current Chair was appointed in April 2016. During 2022/23, there were no new Trustees appointed, and no Trustees resigned at the end of their term.

The Board of Trustees met five times this year. At these meetings, they set the organisation's business strategy, approve business plans and budgets and review its operational, health and safety, and financial performance. They work closely with the key management staff and must understand all aspects of the charity's work.

## TRUSTEE INDUCTION AND TRAINING

There is a comprehensive induction programme for new Trustees and all Trustees are encouraged to attend appropriate training events that will help them with their roles and responsibilities. In addition, Trustees are kept fully up to date with the organisation's operations through presentations at Board meetings, regular reports and invitations to participate in external events.

All Trustees give their time freely but are entitled to reimbursement of expenses incurred in attending Board and other meetings or performing other duties as a Trustee of the charity. Trustees are required to disclose all relevant interests and formally register them at Board meetings. Details of Trustee expenses and related party transactions are disclosed in Note 22 and Note 26, respectively.

There are two sub-committees to the Board, each of which has established terms of reference and report back directly to the Board.

## AUDIT AND FINANCE COMMITTEE

The Committee comprises some Trustees who, in the opinion of the Board, are most appropriately qualified to exercise independent judgement on the matters relevant to the Committee. The Committee's role is to oversee risk management, the scope and findings of any audit work commissioned and the charity's policies and practices regarding accounting, anti-fraud and whistleblowing. In addition, it reviews the external audit arrangements and the charity's financial reports, including financial forecasts and budgets. The Committee reviews the Reserves Policy and the charity's position in respect of its liability to meet any deficit on the defined benefit pension scheme. The Committee operates in an advisory capacity to the main Board on all these matters. It met five times this financial year.

## REMUNERATION NOMINATION COMMITTEE

The Committee comprises several Trustees who, in the opinion of the Board, are most appropriately qualified to exercise independent judgement on the matters relevant to the Committee. The Committee's role is to review HR policies and procedures, and consider matters relating to the awarding of general pay increases and the remuneration of key management staff, along with making recommendations to the Board of Trustees regarding the appointment of Trustees and the Chair. The Committee operates in an advisory capacity to the main Board on all these matters. During the year an external benchmarking exercise was carried out for salaries across the charity. Increases awarded arising from this review were agreed as part of the main Board meetings, and so no meetings of the committee took place this financial year.

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## MEMBERS OF THE BOARD OF TRUSTEES

The following Directors (who are also Trustees of the charity) held office between 1 April 2022 and the date of this report (4 October 2023):

NAME	DATE APPOINTED	
Suzy Brain England OBE	1 April 2016	Chair
Philippa Anderson	1 May 2016	Deputy Chair (appointed Deputy Chair 1 February 2018). Chair of Remuneration and Nomination Committee from 26 July 2019
Vincent Neate	25 March 2019	Chair of the Audit and Finance Committee from 10 January 2020; Deputy Chair
Raymond Mills	16 April 2019	Deputy Chair
Kresse Ann-Marie Wesling MBE	15 November 2018	
Vanessa Maselino	6 October 2021	
Muhammad Ali	6 October 2021	
Lydia Burns	6 October 2021	
David Membrey	10 January 2017	Resigned 29 April 2022

## STATEMENT OF TRUSTEES' RESPONSIBILITIES AND CORPORATE GOVERNANCE

The Trustees, who are also directors of Keep Britain Tidy for the purposes of company law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). As required by company law, this Trustees Annual Report included the directors report. Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP 2019 (FRS 102)
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue operating.

The Trustees are responsible for ensuring that adequate accounting records are kept which 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. The Trustees are responsible for ensuring the maintenance and integrity of the corporate and financial information on the Keep Britain Tidy website.

## MANAGEMENT AND STAFFING

The Chief Executive Officer is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Trustees have approved a detailed scheme of financial delegation for the Chief Executive Officer and other key management staff. The Chief Executive Officer is responsible for ensuring that the charity delivers the business plan and services specified and that key performance indicators are met.

## KEY MANAGEMENT PERSONNEL – THE EXECUTIVE TEAM

Allison Ogden-Newton	Chief Executive Officer
Ruth Jenkins	Finance Director/ Company Secretary
Andrea Crump	Chief Operations Officer
Helen Bingham	Director of Communications
Anna Scott	Director of Services
Liam Kurzeja	Marketing Manager
John Egan	Director of Smoking-Related Litter

## PAY POLICY FOR KEY MANAGEMENT PERSONNEL

The Trustees are responsible for setting the framework and broad policy for the remuneration of the charity's Chief Executive Officer and Executive Directors. Overseen by the Remuneration and HR Committee, they ensure that all appropriate factors are taken into account in setting executive pay policy including the affordability, encouraging optimal performance and consistency with individual contributions to the success of the organisation. Salaries are set to be both appropriate and competitive according to market rates.

## CORPORATE GOVERNANCE

Internal controls over all forms of commitment and expenditure continue to be reviewed to improve their effectiveness. Processes are in place to ensure that performance is monitored and the appropriate management information is prepared and reviewed monthly by executive management and regularly by the Audit and Finance Committee and the Board of Trustees. The internal control systems are designed to provide reasonable but not absolute assurances against material misstatement or loss. They include:

- A strategic plan and annual budget approved by the Trustees.
- Regular consideration by the Trustees of financial results, variances from budget and non-financial performance indicators.
- Delegation of day-to-day management authority and segregation of duties.
- Identification and management of risks.

The charity is subject to a full external audit each year and the findings of this process are presented independently to the Board. In addition, the Board takes specialist advice on matters of specific interest or concern as and when considered necessary. In the year to March 2023, the Board did not commission any pieces of work of this nature.

The full Board meet five times a year, with additional sub committee meetings.

## RISK MANAGEMENT

The charity maintains a corporate risk register covering a wide range of organisational risks. The Executive Team reviews the risk register regularly to ensure that mitigating actions and activities are appropriate and timely. Risks are categorised by their likelihood and the impact on the charity and each risk is assigned to a member of the Executive Team for overall management. Due regard is also taken of the effectiveness of existing controls.

The Trustees, both through the Audit and Finance Committee and at Board meetings, have examined the risk management system and the risk register with particular attention to the major risks identified. They are satisfied that a proper system is in place and that appropriate measures are being taken where necessary to mitigate the potential impact.

The Trustees consider that there are two principal risks facing the organisation and these are detailed below:

**Defined benefit pension scheme** – The Trustees are aware of the additional financial risk to the organisation posed by the current projected deficit in the defined benefit pension scheme. The Trustees maintain a close dialogue with the Pension Scheme Trustees. An agreed deficit reduction plan is in place, which is both affordable to Keep Britain Tidy and considered sufficient to meet the scheme liabilities. Keep Britain Tidy has worked closely with the Pension Trustees and advisers to implement a revised strategy to manage down the pension deficit more quickly. The valuation for 31st March 2023 was completed after the year end, and a updated strategy will be agreed in the coming months.

**Informing and influencing** – The Trustees are aware of the additional risks facing the charity as a result of changes to government policies. The Trustees aim to mitigate this risk through engaging with key decision-makers and influencers in government, particularly regarding the environment. We have also developed clear policy positions in key areas.

## PROFESSIONAL ADVISERS

**Auditor:** MHA

**Solicitors:** Forbes Solicitors  
Bates Wells LLP (For Intellectual Property matters)

**Bankers:** HSBC Bank Plc

**Actuaries:** Broadstone Consulting

## STATEMENT OF DISCLOSURE OF INFORMATION TO AUDITOR

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware.
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees' Annual Report was approved by the Trustees on 4th October 2023 and authorised to be signed on its behalf by:



**SUZY BRAIN ENGLAND OBE  
CHAIR AND TRUSTEE**

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF KEEP BRITAIN TIDY FOR THE YEAR ENDED 31 MARCH 2023

## OPINION

We have audited the financial statements of Keep Britain Tidy (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 March 2023 which comprise the Consolidated Statement of Financial Activities, the Group and Charity Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2023, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report.

We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the Trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report (incorporating the Group Strategic Report and the Directors' Report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report (incorporating the Group Strategic Report and the Directors' Report) has been prepared in accordance with applicable legal requirements.

## **MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report (including the Group Strategic Report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## **RESPONSIBILITIES OF TRUSTEES**

As explained more fully in the Trustees' responsibilities statement included in the Trustees' Report, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

## **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

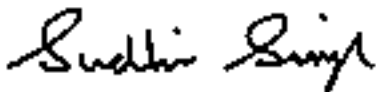
- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements;
- Enquiry of management to identify any instances of known or suspected instances of fraud;
- Enquiry of management around any actual and potential litigation and claims;
- Reviewing the design and implementation of control systems in place and testing operational effectiveness;
- Performing audit work over the risk of management override, including testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures alongside supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

## USE OF THIS REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Sudhir Singh FCA, Senior Statutory Auditor

For and on behalf of MHA, Statutory Auditor

London, United Kingdom

Date: 1 December 2023

MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership in England and Wales (registered number OC312313).

MHA are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	<b>Total 2023 £</b>	Unrestricted funds £	Restricted funds £	<b>Total 2022 £</b>
<b>INCOMING RESOURCES</b>							
Donations	2	977,744	-	<b>977,744</b>	701,370	134,387	<b>835,757</b>
Charitable Activities	3	2,972,845	12,949,548	<b>15,922,393</b>	3,205,940	1,154,094	<b>4,360,034</b>
Investment Income		39,572	-	<b>39,572</b>	367	-	<b>367</b>
<b>Total Incoming Resources</b>		<b>3,990,161</b>	<b>12,949,548</b>	<b>16,939,709</b>	3,907,677	1,288,481	<b>5,196,158</b>
<b>RESOURCES EXPENDED</b>							
Charitable Activities	5,6	230,905	10,608,988	<b>10,839,893</b>	3,146,519	1,598,818	<b>4,745,337</b>
<b>Sub Total - Operational Expenditure</b>		<b>230,905</b>	<b>10,608,988</b>	<b>10,839,893</b>	3,146,519	1,598,818	<b>4,745,337</b>
Other Expenditure	21	64,000	-	<b>64,000</b>	104,000	-	<b>104,000</b>
<b>Total Resources Expended</b>		<b>294,905</b>	<b>10,608,988</b>	<b>10,903,893</b>	3,250,519	1,598,818	<b>4,849,337</b>
<b>NET INCOME/ (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>3,695,256</b>	<b>2,340,560</b>	<b>6,035,816</b>	657,158	(310,337)	<b>346,821</b>
<b>TRANSFERS BETWEEN FUNDS</b>							
Transfers from unrestricted to restricted	15	-	-	-	-	-	-
<b>OTHER RECOGNISED GAINS AND LOSSES</b>							
Actual gains / (losses) on the defined benefit pension scheme	21	(730,000)	-	<b>(730,000)</b>	710,000	-	<b>710,000</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>2,965,256</b>	<b>2,340,560</b>	<b>5,305,816</b>	1,367,158	(310,337)	<b>1,056,821</b>
<b>RECONCILIATION OF FUNDS</b>							
Total funds brought forward	15,16	(2,285,027)	219,401	<b>(2,065,626)</b>	(3,652,185)	529,738	<b>(3,122,447)</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>680,229</b>	<b>2,559,961</b>	<b>3,240,190</b>	(2,285,027)	219,401	<b>(2,065,626)</b>

All activities are continuing.

The notes on pages 26 to 47 form part of these financial statements.

The surplus / (deficit) of Keep Britain Tidy only (unconsolidated) is:

**6,143,586**

**42,230**

## CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
<b>FIXED ASSETS</b>					
Intangible Fixed Assets	10		<b>151,529</b>		140,301
Tangible Fixed Assets	10		-		28,387
			<b>151,529</b>		168,688
<b>CURRENT ASSETS</b>					
Debtors and Prepayments	11	<b>3,922,868</b>		1,310,038	
Cash at Bank and in Hand		<b>3,294,363</b>		2,686,773	
			<b>7,217,231</b>	3,996,811	
<b>CURRENT LIABILITIES</b>					
Creditors amounts falling due within one year	12	<b>(2,228,570)</b>		(2,417,125)	
<b>NET CURRENT ASSETS</b>			<b>4,988,661</b>		1,579,686
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>5,140,190</b>		1,748,374
Provisions for liabilities and charges	14		<b>(10,000)</b>		(10,000)
<b>NET ASSETS EXCLUDING PENSION LIABILITY</b>			<b>5,130,190</b>		1,738,374
Pension scheme liability	21		<b>(1,890,000)</b>		(3,804,000)
<b>NET ASSETS / (LIABILITIES)</b>			<b>3,240,190</b>		(2,065,626)
<b>FUNDS</b>					
Restricted Funds	16	<b>2,559,961</b>		219,401	
Designated Funds	15	<b>442,376</b>		322,861	
General Unrestricted Funds	15	<b>2,127,853</b>		1,196,112	
Pension Reserve	15	<b>(1,890,000)</b>		(3,804,000)	
			<b>3,240,189</b>		(2,065,626)

The notes on pages 26 to 47 form part of these financial statements.

These financial statements were approved by the directors and authorised for issue on the 4th October 2023 and signed on their behalf by:



Suzy Brain England OBE - **DIRECTOR**



Vincent Neate - **DIRECTOR**

## CHARITY BALANCE SHEET AS AT 31 MARCH 2023

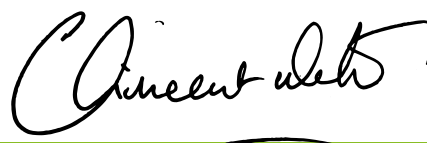
	Notes	2023		2022	
		£	£	£	£
<b>FIXED ASSETS</b>					
Intangible Fixed Assets	10		<b>151,529</b>		140,301
Tangible Fixed Assets	10		-		28,387
			<b>151,529</b>		168,688
<b>CURRENT ASSETS</b>					
Debtors and Prepayments	11	<b>3,891,582</b>		1,240,038	
Cash at Bank and in Hand		<b>2,826,468</b>		2,200,989	
		<b>6,718,050</b>		3,441,027	
<b>CURRENT LIABILITIES</b>					
Creditors amounts falling due within one year	12	<b>(1,996,165)</b>		(2,241,740)	
<b>NET CURRENT ASSETS</b>			<b>4,721,885</b>		1,199,287
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>4,873,414</b>		1,367,975
Provisions for liabilities and charges	14		<b>(10,000)</b>		(10,000)
<b>NET ASSETS EXCLUDING PENSION LIABILITY</b>			<b>4,863,414</b>		1,357,975
Pension scheme liability	21		<b>(1,890,000)</b>		(3,804,000)
<b>NET ASSETS / (LIABILITIES)</b>			<b>2,973,414</b>		(2,446,025)
<b>FUNDS</b>					
Restricted Funds	16	<b>2,559,961</b>		219,401	
Designated Funds	15	<b>442,376</b>		322,861	
General Unrestricted Funds	15	<b>1,861,078</b>		815,713	
Pensions Reserve	15	<b>(1,890,000)</b>		(3,804,000)	
			<b>2,973,414</b>		(2,446,025)

The notes on pages 26 to 47 form part of these financial statements.

These financial statements were approved by the directors and authorised for issue on the 4th October 2023 and signed on their behalf by:



Suzy Brain England OBE - **DIRECTOR**



Vincent Neate - **DIRECTOR**

## CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2022 £
<b>CASH USED IN OPERATING ACTIVITIES</b>	24	<b>597,879</b>	502,286
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest Received		<b>39,572</b>	367
Purchase of Intangible Fixed Assets	10	<b>(52,798)</b>	(127,111)
Purchase of Tangible Fixed Assets	10	<b>(1,599)</b>	(3,784)
Loss on disposal of intangible fixed assets		<b>5,109</b>	
Loss on disposal of tangible assets		<b>19,427</b>	
<b>Cash provided by investing activities</b>		<b>9,711</b>	(130,528)
<b>INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>607,590</b>	371,758
Total cash and cash equivalents at 1st April 2022		<b>2,686,773</b>	2,315,015
<b>Total cash and cash equivalents at 31st March 2023</b>		<b>3,294,363</b>	2,686,773

There is no reconciliation of net debt as the charity has no debt at either year end.

The notes on pages 26 to 47 form part of these financial statements.

### 1 ACCOUNTING POLICIES

The following is a summary of the significant accounting policies which have been adopted in the preparation of these financial statements.

#### (A) ACCOUNTING CONVENTION

The financial statements have been prepared in accordance with the Charities Act 2011, the Companies Act 2006 and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015. The Statement of Financial Activities has been prepared on an activity basis.

Keep Britain Tidy meets the definition of a public benefit entity under FRS 102.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

#### (B) FUND ACCOUNTING

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity; the fund comprises the accumulated surpluses and deficits of unrestricted income and

expenditure. Restricted funds are those where the donor has imposed restrictions on the use of the funds which are binding. Income arising on restricted funds and expenditure incurred in respect of these funds are reflected through the Statement of Financial Activities.

#### (C) FIXED ASSETS, DEPRECIATION AND IMPAIRMENT

Fixed assets are stated at cost less accumulated depreciation/amortisation. Individual items costing more than £1,000 are capitalised as fixed assets. Depreciation/amortisation is provided to write-off the cost of fixed assets over their anticipated useful lives. A full year's depreciation is applied to tangible fixed assets in the first year of acquisition and is provided at the following rates:

Office and computer equipment	33 1/3% per annum
Office furniture, fixtures and fittings	20% per annum
Motor vehicles	20% per annum

The carrying values of tangible fixed assets are reviewed for impairment when events or changes in circumstances indicate the carrying value may

not be recoverable. The amortisation/depreciation of intangible fixed assets is calculated on an individual basis on the useful life of the asset and, where appropriate, the revenue streams directly associated with the asset.

Amortisation of intangible fixed assets is provided at the following rates:

Computer systems	20% per annum
Computer software	33 1/3% per annum
Intellectual property rights	Amortised in line with the associated revenue over 20 months

#### (D) INCOME AND DONATIONS

Income received for specific or general charitable purposes is reflected in its entirety in the Statement of Financial Activities, unless specific conditions exist which have not been fulfilled at the accounting reference date. Income receivable is reviewed on an entitlement, certainty and measurement basis. Income not meeting this criterion is treated as deferred income. Income earned from providing services is recognised to the extent that those services have been provided by the end of the financial year. Revenue from the Keep Britain Tidy Network relates to network membership. The membership entitles the subscriber to services, training and access to events available throughout the year. Income is therefore recognised evenly over the period of membership.

#### (E) DONATED SERVICES

The value of donated services and facilities provided to the charity are based on reasonable estimates of volunteer time, and on information provided by suppliers. The charity benefits from unpaid time given by both general and specialist volunteers. General volunteer time is not recognised in the accounts but is discussed and disclosed within the Trustees' Report. If the volunteers had not given their time then the charity would have had to pay, and there is a reasonable ability to place a sufficiently reliable monetary value on their contributions. The time is valued based on the value to the charity, using the speculated salary costs of an employee at an appropriate grade and undertaking duties suitable for the role undertaken, taking into account that the charity is committed to paying a living wage. This measure is also used as a useful proxy. This adheres to the principles set out in SORP module 6.

#### (F) EXPENDITURE

Expenditure is accounted for on an accruals basis. Redundancy payments are recognised in the year that they are committed. Costs of generating funds are those costs incurred in attracting voluntary income and in trading activities that raise funds.

Charitable activities include expenditure associated with campaigns, projects and programmes and include both the direct costs and support costs relating to those activities. Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements. Support costs include central functions and have been allocated to activity cost categories mainly on the basis of their income. The charity is registered for VAT. Under the partial exemption rules, where applicable, costs and expenditure incurred are inclusive of VAT.

#### (G) LIABILITIES

Liabilities are reflected in the Statement of Financial Activities as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure includes legal or constructive obligations arising in relation to provisions or grants given.

#### (H) OPERATING LEASES

The charity classifies the leases for office accommodation, printing and other office equipment as operating leases because title to the building or equipment remains with the lessor. Rentals are charged against surpluses on a straight line basis over the period of the lease.

#### (I) CONSOLIDATION

Encams Enterprises Ltd was a subsidiary of Keep Britain Tidy during the period. The financial statements consolidate the accounts of Keep Britain Tidy and all its subsidiary undertakings ('subsidiaries'). The charity has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own income and expenditure account.

#### (J) PENSION COSTS

The charity operates a defined benefit pension scheme and a defined contribution scheme.

##### Defined benefit scheme

The scheme was closed to further accrual from 31 July 2008. The pension scheme assets are measured using market values. Pension scheme liabilities are measured using the projected unit actuarial method and are discounted at the current rate of return on a high quality corporate bond. The charity contribution towards the scheme deficit made in the financial period and the costs of administering the scheme are included in the operating costs of the charity. Actuarial gains and losses and other net movements on scheme assets and liabilities are recognised as other recognised gains and losses on the Statement of Financial Activities. See Note 21 for further disclosures.

##### Defined contribution scheme

This was operated from 1 August 2008. The scheme's assets are held separately from those of the charity. The annual contributions payable

are charged as expenditure to the Statement of Financial Activities.

#### **(K) PROVISIONS**

The provision covers remedial works for the Head Office and provides what is considered to be a best estimate for potential work for the reinstatement of internal fixtures and fittings.

#### **(L) GOING CONCERN**

The Trustees have considered the expected availability of funding, grants and contributions and the expected level of resources to be expended for at least 12 months following the approval of these financial statements. Based on this assessment, they have concluded that the preparation of these financial statements on the going concern basis is appropriate (see the Going Concern section of the report of the Trustees on page 15 of these accounts). The Trustees do not believe that there are any material uncertainties about the charity's ability to continue as a going concern.

#### **(M) FINANCIAL INSTRUMENTS**

The charity has elected to apply the provisions of Section 11 Basic Financial Instruments and Section 12 Other Financial Instruments Issues of FRS 102, in full, to all of its financial instruments.

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument, and are offset only when the charity has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

#### **Financial assets**

Trade, group and other debtors (including accrued income) which are receivable within one year and do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at the transaction price less any amounts settled and any impairment losses.

A provision for the impairment of trade debtors is established when there is objective evidence that the amounts due will not be collected according to the original terms of the contract. Subsequent reversals of an impairment loss that relate to an event occurring after the impairment loss was recognised, are recognised immediately in SOFA.

#### **Financial liabilities**

Trade, group and other creditors (including accruals) payable within one year that do not constitute a financing transaction are measured at the transaction price less any amounts settled.

#### **Derecognition of financial assets and liabilities**

A financial asset is derecognised only when the contractual rights to cash flows expire or are settled, or substantially all the risks and rewards of ownership are transferred to another party. A financial liability (or part thereof) is derecognised when the obligation specified in the contract is discharged, cancelled or expires.

#### **(N) JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

In applying the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount 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 and where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The key estimates and judgements in these financial statements relate to the value of donated services which is based on the salary of an employed officer performing similar duties and the valuation of the defined benefit pension liability which is dependent on a number of actuarial assumptions.

#### **Termination payments**

Termination benefits, including redundancy costs, are recognised when the Charity has the obligation to pay the benefits and they can be reliably measured.

## 2 DONATIONS (GROUP)

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Value of donated services				
Education - Eco-Schools Awards	-		-	-
Coastal Awards	16,295		<b>16,295</b>	11,880
Green Flag Awards	644,084		<b>644,084</b>	431,820
WaterCare Programmes	-		-	-
Waste Reduction Programmes	-		-	-
Campaigns - Great British Spring Clean	152,589		<b>152,589</b>	257,670
Donations	164,776		<b>164,776</b>	134,387
Professional services donated			-	-
	977,744	-	<b>977,744</b>	835,757

Volunteers provide support for judging our Green Flag, Coastal and Eco Schools accreditation programmes. They receive no remuneration for this but are reimbursed for direct expenses incurred visiting applicant sites. The value of their donated time is calculated on the basis outlined in accounting policies note 1E Donated Services.

Our Water Care programme managers work with local volunteer groups to improve the standards of waterways, beaches and water quality. The volunteers receive no remuneration for the time donated. The value of the donated time for volunteer group leaders is calculated on the basis outlined in accounting policies note 1E Donated Services.

The Great British Spring Clean campaign benefitted from 1,339 volunteer days in 2023 (2022: 2,703). Volunteers coordinate and organise members of the public in removing litter from their local area. The volunteers receive no remuneration for the time they donate. The value of the donated time for volunteer group leaders is calculated on the basis outlined in accounting policies note 1E Donated Services.

A total of 4,624 days (2022: 2,465 days) of volunteer time relating to volunteer coordinators and 'professional judges' time has been allocated for the purposes of calculating note 2 in line with the SORP. Corporate donations include unrestricted donations made through the 5p carrier bag charge.

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Gift Aid Receivable from individual donations	(373,644)	-	<b>(373,644)</b>	-
	(373,644)	-	<b>(373,644)</b>	-

### 3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES (GROUP)

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Education	357,429	64,307	<b>421,736</b>	93,202	25,000	<b>118,202</b>
Volunteering and Community Engagement	93,155	514,433	<b>607,588</b>	264,473	218,926	<b>483,399</b>
Awards and Accreditation	866,408	37,500	<b>903,908</b>	728,291	12,500	<b>740,791</b>
Campaigns and Marketing	351,774	352,115	<b>703,889</b>	806,217	285,820	<b>1,092,037</b>
Services	1,228,595	381,548	<b>1,610,143</b>	1,218,465	341,518	<b>1,559,983</b>
Smoking-Related Litter	-	11,445,833	<b>11,445,833</b>	-	216,667	<b>216,667</b>
Other	75,484	153,812	<b>229,296</b>	95,292	53,663	<b>148,955</b>
<b>TOTAL</b>	<b>2,972,845</b>	<b>12,949,548</b>	<b>15,922,393</b>	<b>3,205,940</b>	<b>1,154,094</b>	<b>4,360,034</b>

### 4 COSTS OF ACTIVITIES IN FURTHERANCE OF THE CHARITY'S ACTIVITIES (GROUP)

	Direct Costs £	Support Costs £	Total 2023 £	Direct Costs £	Support Costs £	Total 2022 £
Education	260,614	37,299	<b>297,913</b>	178,443	65,328	<b>243,771</b>
Volunteering and Community Engagement	343,363	53,738	<b>397,101</b>	403,933	125,023	<b>528,956</b>
Awards and Accreditation	1,011,898	138,350	<b>1,150,248</b>	795,833	306,349	<b>1,102,182</b>
Campaigns and Marketing	637,896	75,768	<b>713,664</b>	790,136	349,080	<b>1,139,216</b>
Services	1,365,366	185,459	<b>1,550,825</b>	1,240,448	403,264	<b>1,643,712</b>
Smoking-Related Litter	5,760,884	969,258	<b>6,730,142</b>	31,463	56,037	<b>87,500</b>
	9,380,021	1,459,872	<b>10,839,893</b>	3,440,056	1,305,281	<b>4,745,337</b>
Restricted Funds			<b>10,608,988</b>			<b>1,598,818</b>
Unrestricted Funds			<b>230,905</b>			<b>3,146,519</b>
			<b>10,839,893</b>			<b>4,745,337</b>

We do not allocate costs to fundraising costs as although there are a small amount of costs it is deemed immaterial.

All costs related to fundraising for the GBSC are considered to be expenditure relating to our charitable activities.

## 5 ANALYSIS OF COSTS (GROUP)

### ANALYSIS OF SUPPORT COSTS 2023

	Executive £	Establishment £	Finance & Admin £	ICT £	HR £	Governance £	2023 Total £
<b>CHARITABLE ACTIVITIES</b>							
Services	36,703	31,534	65,932	26,407	12,600	12,283	<b>185,459</b>
Education	7,382	6,342	13,260	5,311	2,534	2,470	<b>37,299</b>
Volunteering and Community Engagement	10,635	9,137	19,104	7,652	3,651	3,559	<b>53,738</b>
Awards and Accreditation	27,380	23,524	49,184	19,699	9,400	9,163	<b>138,350</b>
Smoking-Related Litter	191,819	164,806	344,574	138,011	65,852	64,196	<b>969,258</b>
Campaigns and marketing	14,996	12,883	26,936	10,787	5,149	5,017	<b>75,768</b>
	288,915	248,226	518,990	207,867	99,186	96,688	<b>1,459,872</b>

### ANALYSIS OF SUPPORT COSTS 2022

	Executive £	Establishment £	Finance & Admin £	ICT £	HR £	Governance £	2022 Total £
<b>CHARITABLE ACTIVITIES</b>							
Litter and Place Services	24,667	75,668	29,849	18,114	9,831	18,358	<b>176,487</b>
Education	9,131	28,010	11,049	6,705	3,639	6,796	<b>65,330</b>
Volunteering and Community Engagement	17,473	53,602	21,144	12,832	6,964	13,005	<b>125,020</b>
Awards and Accreditation	42,817	131,346	51,812	31,443	17,065	31,867	<b>306,350</b>
Centre for Social Innovation	17,225	52,841	20,844	12,650	6,865	12,820	<b>123,245</b>
Smoking-Related Litter	7,832	24,025	9,477	5,751	3,121	5,829	<b>56,035</b>
Campaigns and Marketing	48,789	149,669	59,040	35,829	19,445	36,312	<b>349,084</b>
Waste Insights	14,498	44,474	17,544	10,647	5,777	10,790	<b>103,730</b>
	182,432	559,635	220,759	133,971	72,707	135,777	<b>1,305,281</b>

## 6 NET MOVEMENT IN FUNDS (GROUP)

	2023 £	2022 £
The net movement in funds for the year is stated after charging:		
Depreciation of tangible fixed assets owned by the charity	10,559	21,181
Amortisation of computer software and systems owned by the charity	36,461	21,926
Auditor's Remuneration: Audit fee	31,800	33,812
Auditor's Remuneration: Corporation Tax computations	2,100	
Auditor's Remuneration: VAT advice	6,058	
Auditor's Remuneration: additional fees for prior year	2,000	
Operating lease rentals: Land & Buildings	76,760	94,984
Operating lease rentals: Other	4,636	4,636

## 7 TAXATION

As a charity the company is exempt from tax on income and gains falling within chapter 3 part II Corporation Tax Act 2010 in S256 of the Taxation and Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

## 8 STAFF COSTS (GROUP)

Total Emoluments, including National Insurance contributions, pension contributions and benefits in kind amounted to:

	2023 £	2022 £
Staff Costs	2,150,514	1,818,205
National Insurance Contributions	224,469	177,901
Pension Contributions (Group Personal Plan)	157,632	131,786
Agency	43,421	5,850
	<b>2,576,036</b>	2,133,742
Benefits	14,434	18,384
	<b>2,590,470</b>	2,152,126

The above includes redundancy costs of £41,000 (2022 £9,665).

During the year an additional £2.5m voluntary contribution was made into the defined benefit scheme (now closed to new entrants). Bar one staff member, the members of this scheme no longer work for the charity.

## 8 STAFF COSTS (CONTINUED)

The average headcount of employees for the year allocated across the activities:

	2023	2022
Services	18	20
Education	3	3
Volunteering & Community Engagement	10	9
Awards and Accreditation	7	7
Campaigns and Marketing	7	7
Smoking-Related Litter	3	0
Administration and Management	11	10
	<b>59</b>	56

58 (2022 - 55) employees were accruing benefits under the Group Personal Pension Plans.

### Key management personnel

The key management personnel of the charity comprise the trustees and an executive team of 7 FTE (2022: 6 FTE) including the Chief Executive Officer, Finance Director, Chief Operating Officer, Director of Communications, Director of Smoking-Related Litter, Director of Services and the Marketing Manager.

The charity trustees are not paid nor receive other benefits but can claim expenses. Details of the expenses paid to the trustees is provided in note 21. The total employee benefits paid to the executive team of the charity were £578,113 (2022: £461,151) including pension contributions of £38,212 (2022 - £29,515) and Employers National Insurance contributions.

No executive team members are accruing benefits under the Defined Benefit Scheme.

The employees' emoluments for the executive team fell into the following bands (9 individuals representing 7 FTE over the year):

	2023	2022
£1 - £30,000	3	3
£30,001 - £40,000	0	2
£40,001 - £50,000	1	0
£50,001 - £60,000	1	3
£60,001 - £70,000	2	0
£70,001 - £80,000	1	0
£80,001 - £90,000	0	0
£90,001 - £100,000	0	1
£100,001 - £110,000	1	0

There are no other staff members paid in excess of £60,000 per annum.

## 9 FIXED ASSETS (GROUP)

	Computer Systems £	Total £
<b>INTANGIBLE FIXED ASSETS</b>		
<b>Cost at 1 April 2022</b>	279,172	<b>279,172</b>
Additions during the year	52,798	<b>52,798</b>
Disposals during year	(138,061)	<b>(138,061)</b>
<b>Cost at 31 March 2023</b>	193,909	<b>193,909</b>
<b>Accumulated amortisation at 1 April 2022</b>	138,871	<b>138,871</b>
Charge for the year	36,461	<b>36,461</b>
Disposals during the year	(132,952)	<b>(132,952)</b>
<b>Amortisation at 31 March 2023</b>	42,380	<b>42,380</b>
<b>Net Book Value at 31 March 2023</b>	151,529	<b>151,529</b>
Net Book Value at 31 March 2022	140,301	<b>140,301</b>

	Computer Hardware £	Office Fixtures and Fittings £	Total £
<b>TANGIBLE FIXED ASSETS</b>			
<b>Cost at 1 April 2022</b>	63,744	65,999	<b>129,743</b>
Additions during the year	-	1,599	<b>1,599</b>
Disposals during the year	(63,744)	(67,598)	<b>(131,342)</b>
<b>Cost at 31 March 2023</b>	-	-	<b>-</b>
<b>Accumulated depreciation at 1 April 2022</b>	60,855	40,501	<b>101,356</b>
Charge for the year	689	9,870	<b>10,559</b>
Disposals during the year	(61,544)	(50,371)	<b>(111,915)</b>
<b>Depreciation at 31 March 2023</b>	-	-	<b>-</b>
<b>Net Book Value at 31 March 2023</b>	-	-	<b>-</b>
Net Book Value at 31 March 2022	2,889	25,498	<b>28,387</b>

## 10 DEBTORS

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Trade Debtors	<b>1,511,228</b>	1,120,806	<b>1,141,228</b>	1,050,806
Intercompany Debtor	-	-	<b>350,564</b>	163,002
Accrued Income	<b>2,103,623</b>	123,676	<b>2,091,773</b>	123,676
Prepayments	<b>308,017</b>	65,556	<b>308,017</b>	65,556
	<b>3,922,868</b>	1,310,038	<b>3,891,582</b>	1,403,040

## 11 CREDITORS

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Trade Creditors	<b>522,291</b>	307,489	<b>522,291</b>	307,489
Social Security and Other Taxes	<b>304,886</b>	329,606	<b>264,481</b>	317,223
Accruals	<b>53,188</b>	134,606	<b>51,188</b>	134,606
Other creditors	<b>45,997</b>	56,881	<b>45,997</b>	56,881
Deferred Income (Note 13)	<b>1,302,208</b>	1,588,543	<b>1,112,208</b>	1,588,543
	<b>2,228,570</b>	2,417,125	<b>1,996,165</b>	2,404,742

## 12 DEFERRED INCOME (GROUP)

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Income in advance brought forward	1,588,543	-	<b>1,588,543</b>	1,104,190	-	<b>1,104,190</b>
Income released in the year	(1,588,543)	-	<b>(1,588,543)</b>	(1,104,190)	-	<b>(1,104,190)</b>
Income deferred in the year	1,302,208	-	<b>1,302,208</b>	1,588,543	-	<b>1,588,543</b>
Income in advance carried forward	(1,302,208)	-	<b>(1,302,208)</b>	(1,588,543)	-	<b>(1,588,543)</b>
<b>MOVEMENT IN DEFERRED INCOME</b>	286,335	-	<b>286,335</b>	(484,353)	-	<b>(484,353)</b>

All deferred income relates solely to activity with the Company.

Income receivable is reviewed on an entitlement, probability and measurement basis. Income not meeting this criterion is treated as deferred income.

This relates primarily to significant projects that are often paid for in advance of the work being completed, and our accreditation income which is paid in advance of being assessed.

## 13 PROVISIONS FOR LIABILITIES AND CHARGES (GROUP)

	Dilapidations £	Total 2023 £	Dilapidations £	Total 2022 £
Balance brought forward at 1 April 2022	(10,000)	<b>(10,000)</b>	(10,000)	<b>(10,000)</b>
Amount released in the year	-	-	-	-
Used during the year	-	-	-	-
Balance carried forward at 31 March 2023	(10,000)	<b>(10,000)</b>	(10,000)	<b>(10,000)</b>

This provision relates to expected decorating and carpeting dilapidations connected to the charity's head quarters, Elizabeth House. This is expected to be realised in 2024/25 (the end point of the lease).

## 14 UNRESTRICTED FUNDS (2022/23)

	Group							
	General Unrestricted £	Designated £	Pension Reserve £	2023 £	General Unrestricted £	Designated £	Pension Reserve £	2022 £
Balance of general fund at 1 April 2022	1,196,112	322,861	(3,804,000)	<b>(2,285,027)</b>	891,130	431,685	(4,975,000)	<b>(3,652,185)</b>
Transfer from unrestricted to restricted	-	-	-	-	-	-	-	-
Transfer between unrestricted funds	-	-	-	-	-	-	-	-
Retained unrestricted surplus for the financial year	931,740	119,515	2,644,000	<b>3,695,256</b>	304,982	(108,824)	461,000	<b>657,158</b>
Actuarial gain / (loss) on the defined benefit pension liability (Note: 22)	-	-	(730,000)	<b>(730,000)</b>	-	-	710,000	<b>710,000</b>
<b>BALANCE OF GENERAL FUND AT 31 MARCH 2023</b>	<b>2,127,853</b>	<b>442,376</b>	<b>(1,890,000)</b>	<b>680,229</b>	<b>1,196,112</b>	<b>322,861</b>	<b>(3,804,000)</b>	<b>(2,285,027)</b>
Total unrestricted funds (general plus designated, excluding pension reserve)	<b>1,518,973</b>				<b>1,518,973</b>			

## 14 UNRESTRICTED FUNDS (2022/23) CONTINUED

	Company							2022 £
	General Unrestricted £	Designated £	Pension Reserve £	2023 £	General Unrestricted £	Designated £	Pension Reserve £	
Balance of general fund at 1 April 2022	815,713	322,861	(3,804,000)	<b>(2,665,426)</b>	815,300	431,685	(4,975,000)	<b>(3,728,015)</b>
Transfer from unrestricted to restricted	-	-	-	-	-	-	-	-
Transfer between unrestricted funds	-	-	-	-	-	-	-	-
Retained unrestricted surplus for the financial year	1,045,365	119,515	2,644,000	<b>3,808,880</b>	413	(108,824)	461,000	<b>352,589</b>
Actuarial gain / (loss) on the defined benefit pension liability (Note: 20)	-	-	(730,000)	<b>(730,000)</b>	-	-	710,000	<b>710,000</b>
<b>BALANCE OF GENERAL FUND AT 31 MARCH 2023</b>	<b>1,861,078</b>	<b>442,376</b>	<b>(1,890,000)</b>	<b>413,454</b>	<b>815,713</b>	<b>322,861</b>	<b>(3,804,000)</b>	<b>(2,665,426)</b>
Total unrestricted funds (general plus designated)	<b>2,303,454</b>				<b>1,138,574</b>			

### DESIGNATED FUNDS

	1 April 2022	Income	Expenditure	Transfer	31 March 2023	
Digital Infrastructure	93,129	-	(52,798)	-	40,331	For development of a new integrated CRM, website and accounting platform. Expected to be spent by 31 March 2024.
Green Flag Award Investment	184,016	39,500	-	-	223,516	To improve our digital offer and expand the programme reach.
Penetration Testing	27,000	-	-	-	27,000	Ensuring our systems are secure. Expected to be spent by 31 March 2024.
Equity, Diversity and Inclusion	12,500	-	(12,500)	-	-	Investing in EDI excellence across the organisation.
IT Equipment	6,216	-	(6,216)	-	-	Laptop purchases.
Fixed Asset Fund	-	-	-	151,529	151,529	Reflecting the net book value of our fixed assets.
	<b>322,861</b>	<b>39,500</b>	<b>(71,514)</b>	<b>151,529</b>	<b>442,376</b>	

## 15 RESTRICTED FUNDS - 2022/2023 (GROUP)

	1 April 2022 £	Income £	Expenditure £	Transfer (to) / from Unrestricted £	31 March 2023 £
<b>PROJECT FUNDS BY ACTIVITY:</b>					
<b>VOLUNTEERING AND COMMUNITY PROGRAMMES</b>					
Ocean Recovery Project	1,782	92,089	56,723	-	<b>37,148</b>
Rivercare	-	158,623	158,623	-	-
BeachCare	-	88,696	88,696	-	-
Litter Heroes PPL	19,129	175,025	177,471	-	<b>16,683</b>
	<b>20,911</b>	<b>514,433</b>	<b>481,513</b>	-	<b>53,831</b>
<b>AWARDS &amp; ACCREDITATION</b>					
Green Flag PPL	-	37,500	25,000	-	<b>12,500</b>
	-	<b>37,500</b>	<b>25,000</b>	-	<b>12,500</b>
<b>SERVICES</b>					
Waste - PPL	56,950	16,875	73,825	-	-
Monitoring, Evaluation, Accountability, Learning	-	30,035	20,452	-	<b>9,583</b>
Litter survey	-	70,000	70,000	-	-
Flytipping	-	20,250	20,250	-	-
Waste Prevention	-	16,875	16,875	-	-
Centre for Social Innovation	-	103,125	103,125	-	-
Love Parks evaluation	-	5,063	5,063	-	-
Local Authority strategy development	-	16,200	16,200	-	-
Waste - PPL	-	103,125	103,125	-	-
	<b>56,950</b>	<b>381,548</b>	<b>428,915</b>	-	<b>9,583</b>
<b>EDUCATION</b>					
Eco-Schools donations	-	26,807	20,807	-	<b>6,000</b>
Eco schools impact reporting - PPL	-	37,500	37,500	-	-
Eco-Schools PPL	-	-	-	-	-
	-	<b>64,307</b>	<b>58,307</b>	-	<b>6,000</b>
<b>CAMPAIGNS</b>					
Love Parks PPL	7,197	84,940	92,137	-	-
Litter Pact PPL	-	89,375	32,154	-	<b>57,221</b>
Anti-litter campaign PPL	5,176	-	5,176	-	-
Audience Segmentation Research PPL	-	40,300	13,433	-	<b>26,867</b>
School carbon reduction	-	37,500	37,500	-	-
GBSC PPL	-	100,000	83,333	-	<b>16,667</b>
	<b>12,373</b>	<b>352,115</b>	<b>263,733</b>	-	<b>100,755</b>

## 15 RESTRICTED FUNDS – 2022/2023 (GROUP) CONTINUED

	1 April 2022 £	Income £	Expenditure £	Transfer (to) / from Unrestricted £	31 March 2023 £
<b>SMOKING-RELATED LITTER</b>					
SRL Research	129,167	9,433,333	8,617,492	-	<b>945,008</b>
Smoking-Related Litter	-	2,012,500	670,833	-	<b>1,341,667</b>
	<b>129,167</b>	<b>11,445,833</b>	<b>9,288,325</b>	-	<b>2,286,675</b>
<b>OTHER PROJECT FUNDS</b>					
Strategic Planning PPL	-	86,800	28,933	-	<b>57,867</b>
Public enquiries officer - PPL	-	9,450	9,450	-	-
Equity, Diversity & Inclusion PPL	-	23,062	13,312	-	<b>9,750</b>
Carbon Training PPL	-	34,500	11,500	-	<b>23,000</b>
	-	<b>153,812</b>	<b>63,196</b>	-	<b>90,617</b>
<b>TOTAL RESTRICTED FUNDS</b>	<b>219,401</b>	<b>12,949,548</b>	<b>10,608,988</b>	-	<b>2,559,961</b>

The categories above reflect the charity's programmes of activity. The detailed lines beneath each category reflect the individual restricted donations held by each programme. To comply with the SORP further detail is provided below regarding major individual funds.

The above categories contain the following significant restricted funds:-

People's Postcode Lottery provides funding for multiple strands of work at Keep Britain Tidy. Funding includes support for Eco-Schools, The Great British Spring Clean, Love Parks, work on Waste reduction and litter minimisation along with Equity, Diversity and Inclusion.

£250,000 of People's Postcode Lottery funding was received in March 2023 to cover expenditure in 2023/24 for core work on strategic planning, EDI work, carbon training; campaigning work on GBSC, Litter Pact and audience segmentation analysis; Litter Heroes support and Monitoring, Evaluation, Accountability and Learning.

Water Care Programmes: funding was received from Anglian Water (RiverCare) helping us manage and support volunteer groups in looking after their local environment.

Education: Multiple corporations funded local elements of our Eco-Schools programme.

Cleanstreets CIC have provided funds for research into Smoking-Related Litter.

Turning Tides is a project funded jointly by the Environment Agency and United Utilities to support beaches on the Northwest coast.

Volunteering and Community: The Ocean Recovery Project saves fishing nets from the sea and sends them for recycling. The BeachCare and RiverCare projects use volunteer support to improve these environments.

The Green Flag fund is for our work to improve the Green Flag accreditation scheme.

These Eco-Schools donations are restricted for particular purposes

The Smoking-Related Litter funds represent Year 1 and Year 2 respectively of our Clean Streets funded work to assess the scale of this litter type, research best strategies to reduce this littering, and launch a national campaign to disseminate the findings.

## 16 ANALYSIS OF NET ASSETS BETWEEN FUNDS (GROUP)

	Intangible Fixed Assets £	Tangible Fixed Assets £	Net Current Assets £	<b>Total 2022 £</b>	Intangible Fixed Assets £	Tangible Fixed Assets £	Net Current Assets £	<b>Total 2021 £</b>
Restricted Funds	-	-	2,559,961	<b>2,559,961</b>	-	-	219,401	<b>219,401</b>
Unrestricted Funds (including pension reserve)	151,529	-	528,700	<b>680,229</b>	140,301	28,387	(2,453,715)	<b>(2,285,027)</b>
	<b>151,529</b>	<b>-</b>	<b>3,088,661</b>	<b>3,240,190</b>	<b>140,301</b>	<b>28,387</b>	<b>(2,234,314)</b>	<b>(2,065,626)</b>

## 17 CONTINGENT LIABILITIES

There were no known contingent liabilities at 31st March 2023 (2022-£nil).

## 18 CAPITAL COMMITMENTS

Capital Commitments authorised and contracted at 31st March 2023 amounted to £nil (2022-£nil).

## 19 INDEMNITY INSURANCE

The Trustees and Officers of the Company are indemnified out of the assets of the Company against any liability incurred in that capacity in defending any proceedings in which judgement is given in favour or in which there is an acquittal or in connection with any application in which relief is granted by the court from liability for negligence, default, breach of duty or breach of trust in relation to the affairs of the Company. The annual premium which covers the Company is £10,000 (which includes trustee indemnity insurance cover) and also includes cover for former associated companies.

## 20 PENSIONS

With effect from 1st August 2008, the Charity set up a Group Personal Pension Scheme, which operates on a defined contribution basis.

In addition, the Charity operated a staff contributory pension scheme providing benefits for each complete year of pensionable service up to 31st July 2008. The Charity is the only significant employer in the scheme and takes responsibility for all of the liabilities it is appropriate to account for the scheme under the FRS 102 rules. The scheme is an exempt approved scheme under the terms of the Income and Corporation Taxes Act 1988 and is set up by a Trust deed administered by Trustees and funds are held separately from those of the Charity.

Benefits accrued at the rate of one-sixtieth of final pensionable earnings for each year of pensionable service up to 31st March 2004. Commencing 1st April 2008, the Pension Trustees changed the scheme but maintained the final salary element, benefits to accrue at the rate of one-eightieth of final pensionable earnings for each year of pensionable service; there was no change in contribution rates. The plan ceased all future service benefit accrual with effect from 31st July 2008 so that all members' benefits are now paid up. The pension charge for the year to 31st March 2023 was £64,000 (2022: £104,000).

A formal actuarial valuation was carried out at 31 March 2023. The pension deficit as at 31 March 2023 is £1,890,000 (2022: £3,804,000). Future contributions are being negotiated with the Trustees of the scheme. The Charity is the principal employer and paid approximately £2,708,000 to reduce the deficit this year (2022: £565,000). Keep Britain Tidy will continue to make contributions in line with the terms agreed at the last triennial review until any new scheme of payments is agreed. Based on the current schedule of contributions dated March 2020, the charity expects to pay contributions in the region of £250,000 to the scheme during the next accounting period.

The major assumptions used by the actuary were as follows:

### AVERAGE FUTURE LIFE EXPECTANCY FROM THE AGE OF 65 FOR PENSIONERS:

	Men	Women
Current	86.1	88.5
Future	87.1	89.1

## 20 PENSIONS CONTINUED

	31 March 2023	31 March 2022	31 March 2021	31 March 2020
Rate of increase in salaries	n/a	n/a	n/a	n/a
Rate of increase in pensions in payout				
Post 1 April 2005	2.15%	2.25%	2.05%	1.60%
April 2004 to March 2005	2.80%	3.10%	2.75%	1.90%
For other services	3.40%	3.55%	3.45%	3.20%
Rate of increases in inflation-linked pensions	2.80%	3.15%	2.75%	1.90%
Discount rate	4.60%	2.60%	2.20%	2.20%
Inflation assumptions (CPI)	2.80%	3.15%	2.80%	1.80%

	31 March 2023 £	31 March 2022 £	31 March 2021 £	31 March 2020 £
<b>ASSET VALUE</b>				
Property Funds	325,000	533,000	-	-
Bonds	5,226,000	5,018,000	5,191,000	3,244,000
Cash	261,000	359,000	335,000	105,000
Diversified Growth Fund	6,278,000	10,092,000	9,858,000	10,585,000
<b>TOTAL MARKET VALUE OF ASSETS</b>	<b>12,090,000</b>	<b>16,002,000</b>	<b>15,384,000</b>	<b>13,934,000</b>
<b>LONG TERM EXPECTED RATE OF RETURN</b>				
Equities	-	-	-	-
Bonds	4.6%	2.6%	2.2%	2.2%
Cash	4.6%	2.6%	2.2%	2.2%
Diversified Growth Fund	4.6%	2.6%	2.2%	2.2%
Actual return on scheme assets in the period	(6,122,000)	529,000	1,343,000	398,000
Present value of scheme liabilities	13,980,000	19,806,000	20,359,000	18,374,000
<b>DEFICIT VALUE OF THE SCHEME</b>	<b>(1,890,000)</b>	<b>(3,804,000)</b>	<b>(4,975,000)</b>	<b>(4,440,000)</b>

## 20 PENSIONS CONTINUED

	31 March 2023 £	31 March 2022 £	31 March 2021 £	31 March 2020 £
<b>ANALYSIS OF THE AMOUNT CHARGED TO THE STATEMENT OF FINANCIAL ACTIVITIES (SOFA)</b>				
Expected return on pension scheme assets	445,000	339,000	308,000	356,000
Interest on pension scheme liabilities	(509,000)	(443,000)	(399,000)	(476,000)
<b>NET INTEREST</b>	<b>(64,000)</b>	<b>(104,000)</b>	<b>(91,000)</b>	<b>(120,000)</b>
<b>Recognised in the SOFA as:</b>				
Cash contribution to the scheme deficit paid by the charity	(2,708,000)	(565,000)	(553,522)	(145,476)
Non cash other movements in the scheme deficit	2,644,000	461,000	462,522	25,476
<b>DEFINED BENEFIT PENSION SCHEME CONTRIBUTIONS AND NET INTEREST CHARGES</b>	<b>(64,000)</b>	<b>(104,000)</b>	<b>(91,000)</b>	<b>(120,000)</b>
Actual return less expected return on scheme assets	(6,567,000)	190,000	1,035,000	42,000
Changes in assumptions underlying the present value of scheme liabilities	5,837,000	520,000	(2,033,000)	162,000
<b>ACTUARIAL GAIN / (LOSS) RECOGNISED IN THE SOFA</b>	<b>(730,000)</b>	<b>710,000</b>	<b>(998,000)</b>	<b>204,000</b>
	31st March 2023 £	31st March 2022 £	31st March 2021 £	31st March 2020 £
<b>MOVEMENT IN PLAN ASSETS DURING THE YEAR</b>				
Fair value of plan assets at the beginning of the year	16,002,000	15,384,000	13,934,000	13,865,000
Expected return on plan assets	445,000	339,000	308,000	356,000
Actual return less expected return on pension assets	(6,567,000)	190,000	1,035,000	42,000
Contributions paid by employers	2,708,000	565,000	554,000	145,000
Benefits paid	(498,000)	(476,000)	(447,000)	(474,000)
Fair value of plan assets at the end of the year	12,090,000	16,002,000	15,384,000	13,934,000
<b>MOVEMENT IN PLAN LIABILITIES DURING THE YEAR</b>				
Opening defined benefit obligation	19,806,000	20,359,000	18,374,000	18,534,000
Interest on scheme liabilities	509,000	443,000	399,000	476,000
Benefits paid	(498,000)	(476,000)	(447,000)	(474,000)
Changes in assumptions underlying the present value of scheme liabilities	(5,837,000)	(520,000)	2,033,000	(162,000)
<b>CLOSING DEFINED BENEFIT OBLIGATION</b>	<b>13,980,000</b>	<b>19,806,000</b>	<b>20,359,000</b>	<b>18,374,000</b>
<b>DEFICIT IN THE SCHEME AT END OF THE YEAR</b>	<b>(1,890,000)</b>	<b>(3,804,000)</b>	<b>(4,975,000)</b>	<b>(4,440,000)</b>

## 20 PENSIONS CONTINUED

The Scheme's assets are currently invested in a mixture of cash, equities, bonds and a diversified growth fund. The overall expected return assumption has been aligned with the discount rate applied to the calculation of the scheme liabilities. The discount rate has been calculated using iBoxx Over 15 years Corporate Bonds Index for AA rated bonds (4.6% at the balance sheet date). This has been adjusted to reflect the duration of the liabilities and the range of yields within the index.

From 1st August 2008 when the final benefit scheme was closed to further accrual all members were entitled to inflation-linked deferred pensions and the link to salary was lost.

## 21 TRUSTEES' REMUNERATION AND EXPENSES

The directors of the company are the trustees under Charity Law and received no remuneration in 2023 (2022 : £NIL)

£1,070 reimbursement for travel and other costs in attending meetings was paid to two trustees during the year. (2022 - £nil).

## 22 OTHER COMMITMENTS

### OPERATING LEASES

The total future minimum lease payments under non-cancellable operating leases is as follows:

	2023 £	2022 £
<b>LAND AND BUILDINGS</b>		
Within one year	40,976	49,470
Two to five years	32,895	36,770
	<b>73,871</b>	<b>86,240</b>
<b>OTHER</b>		
Within one year	4,636	4,636
Two to five years	1,635	6,336
	<b>6,271</b>	<b>10,972</b>

## 23 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH INFLOW / (OUTFLOW) FROM CONSOLIDATED OPERATING ACTIVITIES (GROUP)

	Notes	2023 £	2022 £
Net outgoing resources before defined benefit pension scheme charges		<b>6,099,816</b>	450,821
Contributions to the defined benefit pension scheme	21	<b>(2,708,000)</b>	(565,000)
Bank Interest Receivable		<b>(39,572)</b>	(367)
Depreciation Charges	10	<b>10,559</b>	21,181
Amortisation Charges	10	<b>36,461</b>	21,926
(Increase) in Debtors		<b>(2,612,830)</b>	(243,695)
(Decrease) / Increase in Creditors		<b>(188,555)</b>	817,420
<b>Net cash outflow from operating activities</b>		<b>(188,555)</b>	817,420

## 24 SUBSIDIARY COMPANIES

Encams Enterprises limited is a wholly-owned trading subsidiary of the Charity (company no: 03111004). The Charity holds £2 in share capital.

The registered office of Encams Enterprises limited is Elizabeth House, The Pier, Wigan, WN3 4EX.

Its memorandum of Association authorises the Charity to appoint or remove any directors from office.

Encams Enterprises Limited traded during the year and managed commercial sponsorship packages and collected commission on commercial agreements. Encams Enterprises transfers by charitable donation all profits from its activities to Keep Britain Tidy. £375,238 was paid in 2023 (2022: £75,785).

The amounts included within the consolidated accounts for the subsidiary company are:

	2023 £	2022 £
Turnover	401,069	662,959
Cost of Sales	401,069	662,959
<b>GROSS PROFIT</b>	<b>268,269</b>	380,434
Taxation	(1,493)	5,196
<b>PROFIT AFTER TAX</b>	<b>266,776</b>	375,238
Balance Brought Forward	375,238	75,785
Gift Aid Distribution	(375,238)	(75,785)
<b>BALANCE CARRIED FORWARD</b>	<b>266,776</b>	375,238
Current Assets	499,181	392,782
Current Liabilities	(232,405)	(17,544)
<b>NET ASSETS AT 31 MARCH</b>	<b>266,776</b>	375,238

## 25 RELATED PARTY TRANSACTIONS

During the year the charity charged the subsidiary a total of £130,740 (2022: £218,776) in relation to services provided in relation to running the GBSC. The subsidiary commitment to a donation under gift aid to the charity of £266,776 for this financial year (2022: £75,785 ).There were no other related party transactions during the year.

At the year end the subsidiary owed £430,483 to the charity (2022: the subsidiary owed £163,002 to the charity).

There were no other related party transactions during the year.

## 26 FINANCIAL INSTRUMENTS (GROUP)

The carrying amount of the financial instruments at 31 March were:

	2023 £	2022 £
Financial Assets:		
Debt Instruments, measured at amortised cost	1,141,228	1,050,806
<b>TOTAL</b>	<b>1,141,228</b>	<b>1,050,806</b>
Financial Liabilities:		
Financial Liabilities, measured at amortised cost	883,957	816,199
<b>TOTAL</b>	<b>883,957</b>	<b>816,199</b>

Debt instruments relate to trade debtors and debtors with our subsidiary.

Financial liabilities include trade creditors, accruals, other creditors and social security/taxes.

## ANALYSIS OF NET DEBT (GROUP)

	At 1 April 2022	Cash Flows	At 31 March 2023
Cash at Bank and in Hand	883,957	816,199	2,686,773

## 27 POST BALANCE SHEET EVENTS

On 20th April 2023 Keep Britain Tidy received a payment of £5.7m. £2.0m of this was recognised as accrued income in 2022/23, reflecting works completed before 31st March 2023. (2022: there were no significant post balance sheet events requiring disclosure).

## 28 FUNDS HELD AS AGENT

£7,942 is being held as an agent in relation to the National Litter Campaign for Defra.

£64,866 is being held as agent in relation to grantmaking from the Chewing Gum Taskforce.

**KEEP BRITAIN TIDY**

England & Wales - Charity number 1071737

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# Accounts

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**A COMPANY LIMITED BY GUARANTEE**  
**COMPANY REGISTRATION NUMBER: 3496361**  
**CHARITY NUMBER: 1071737**

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# TRUSTEES' REPORT

Note: the Trustees' Annual Report also incorporates the Strategic Report required under the Companies Act. The Directors/Trustees have indemnity insurance cover.

## OUR ACHIEVEMENTS DURING THE YEAR

### SERVICES

# 153

local authorities and other organisations supported to eradicate litter and reduce waste, improve the quality of public space and help people live more sustainably



The Services Team delivers high-quality research, innovation and evidence-based services – to local authorities, government, and businesses – which contribute significantly to Keep Britain Tidy's charitable aims of eradicating litter and reducing waste, improving the quality of public space and helping people live more sustainably. In 2021, three existing teams in the charity were brought together in order to operate more efficiently as an overarching Services Team:

- Litter and Place Services, which provides services around improving local environmental quality (LEQ)
- Waste Insights, which provides services around increasing recycling and reducing waste
- Centre for Social Innovation, which provides research and innovation services across Keep Britain Tidy's agenda

All our work fits within a cycle of:

- Identifying priority issues to work on
- Understanding issues in depth through surveys and research
- Testing new approaches and gathering evidence through pilot interventions based on behavioural insights and wider support programmes for local authorities

- Scaling next practice, for example through Keep Britain Tidy Network events, training, consultancy offers and packaged solutions
- Influencing wider policy and practice by feeding what we have learned into Keep Britain Tidy's lobbying and policy work

We have worked on a number of priority issues this year, with a strong focus on fly-tipping to support Keep Britain Tidy's Fly-tipping Action Plan. Work continued to pilot numerous interventions, designed using our behavioural insights into householder fly-tipping.

Our partnership programme with Newham Council, Better Streets, which aimed to reduce fly-tipping across the borough, while educating and informing residents about what constitutes fly-tipping and the impacts it has on their local area, was shortlisted for the Best Community and Neighbourhood Initiative at the APSE Annual Service Awards 2021 and won the Environmental Services Award at the Local Government Chronicle Awards 2021. The judges said it was an “impactful and innovative solution to tackling a significant environmental problem. Showing much creativity in the approach, developed with strong and ongoing relationships with the community.”

Newham Council continues to roll out the interventions in fly-tipping hotspots across the borough, with two thirds of sites delivering an average 42% reduction in fly-tipping, and we supported Birmingham City Council to do the same.

We collated all our insights into the behavioural drivers of fly-tipping into a handy little book, *Beyond the Tipping Point: Insights to Tackle Householder Fly-Tipping*, which was launched at the Keep Britain Tidy Network Conference. At the same time, we also launched our plans for further research into the wider context of what drives fly-tipping and what can be done to tackle it.

We have shared and continue to share our knowledge and insights, via webinars, presentations at high-profile industry events and the trade media, to demonstrate our expertise, encourage take-up of our tested interventions and to enable the development of new approaches to tackle the issue.

Taking on board the views of Keep Britain Tidy Network members, we responded to the government's consultation on reform of the waste carrier, broker, dealer registration system in England.



Working on behalf of Defra, we delivered a research project and guidance document for local authorities, Business Improvement Districts (BIDs) and independent businesses to tackle graffiti and fly-posting. We also carried out 15 LEQ monitoring surveys on behalf of clients, including local authorities and their contractors to understand overall cleanliness and to improve standards. We delivered the national survey, How Clean is England 2021, to provide local authorities and Keep Britain Tidy with data on the overall cleanliness of England, including the prevalence of litter, and we began to look at how to bring emerging artificial intelligence (AI) technology into our work. We also worked with two local authorities to deliver street litter bin surveys, to map all street litter bin stock, condition and use of the bins and offer insights into bin placement and overall look and appeal.

Working with the Friends of the Lake District National Park, we conducted research with visitors to the area to explore and understand what was driving the significant littering and anti-social behaviours that they had observed since the easing of COVID-19 lockdown measures, causing harm to the natural environment and risk to their local communities. This research will enable them to catalyse change by taking proactive steps to develop informed solutions to prevent the problems and encourage visitors to ‘leave no trace’.

We worked with Keep Scotland Beautiful, Keep Northern Ireland Beautiful and Keep Wales Tidy on a programme of work for WRAP to support the development of Defra’s policy on Extended Producer Responsibility (EPR) for litter. In the absence of EPR for litter, voluntary schemes remain an important stop-gap.

The Chewing Gum Task Force brings together some of the country’s major chewing gum producers, including Mars Wrigley and Perfetti Van Melle, as well as some producers of nicotine replacement therapy gum. Under the scheme, administered by Keep Britain Tidy, the firms will invest up to £10 million over five years to help reduce chewing gum pollution. 2021 saw the development of a grant scheme for local authorities who wish to clean the gum off the pavements in their local areas and invest in long-term behaviour change to prevent gum from being dropped in the first place, and the scheme was launched in March 2022.

Multiple local authorities shared with us their frustrations with waste management issues related to large student populations living in private rented accommodation in their areas. While there were some indications about what might be driving these poor waste management behaviours, there was very little robust evidence or research which could be used to inform specific behavioural interventions. We developed a syndicated research offer to local authorities struggling with these issues, inviting them to co-fund a research project to better understand student waste management behaviour. Five local authorities worked in partnership with us to explore the contextual and behavioural drivers that lead to issues around excess waste, presentation of waste, poor recycling (rates and contamination) and fly-tipping. These insights will inform a series of interventions which will be robustly tested and evaluated in 2022/23.

The contamination of recycling continued to be a priority issue for us this year. We completed our work with Milton Keynes Council to develop an innovative programme of behavioural interventions and support to tackle contamination in the town with very positive results. The programme was recognised in the industry as a finalist in the Innovation category at the National Recycling Awards 2021. Our wider #TedSays nappy contamination campaign was also a finalist in the Campaign of the Year – Large category at the National Recycling Awards 2021. The judges said: “A good entry and good collaboration, with a data backed and tested set of campaign materials developed and focused on a specific issue. A good partnership approach and well executed.”

We also continued to support local authorities to boost recycling. We worked with two local authorities to survey the waste and recycling infrastructure at blocks of flats in order to suggest improvements to drive up recycling performance. In response to Dorset Council’s declaration of a Climate Emergency, we delivered a door-to-door engagement campaign in the county to engage with residents in quality conversations to promote the ethos of ‘reduce, reuse, recycle’ for materials with a high carbon impact – food waste, textiles and nappies. We engaged with almost 6,000 residents and more than 57% of residents spoken to reported that they will do something different as a result of the conversation.

We worked with the London Borough of Hackney to support the introduction of fortnightly collections of rubbish in wheeled bins designed to drive up recycling and reduce overall waste production. We engaged with almost 15,000 residents about making full use of the mixed dry recycling and food waste collection to manage their waste better. Initial outcomes were extremely positive with an increase in food waste collected for recycling of 32% and an increase in mixed dry recycling of 17.5%. We also engaged with more than 3,400 children and adults through our Recycle for Your Community programme in East London, and ran programmes in schools focused on school uniform reuse and food waste prevention, with one school recording an 18% reduction in food waste.

In Milton Keynes:

**78%**

of households stopped contaminating their recycling in response to one of our pilot interventions

**87%**

of nappy contaminators reported a change in behaviour in response to our #TedSays campaign



Membership of the Keep Britain Tidy Network, our professional local authority network for street scene, waste and enforcement managers, remained steady, with 107 members drawn from local authorities and supporting businesses across England. The annual Keep Britain Tidy Network Conference and Awards was held face-to-face in Birmingham, focused on The Shape of Things to Come. We welcomed 126 members and exhibitors along with a successful evening awards with 147 delegates and ten award categories.

An appetite for online training delivery continued, and we virtually trained 380

delegates and delivered 37 training courses across England with extremely high levels of customer satisfaction. To date, we have had 641 delegates through the National Enforcement Academy.

We continued to deliver the award-winning We're Watching You dog fouling campaign and the number of partners now involved totals 264. We also sold a variety of campaigns and interventions throughout the year tackling littering and fly-tipping, and developed a new service around the development of litter, fly-tipping and waste prevention strategies for local authorities ready to offer in 2022/23.

**100%**  
of delegates rated our training as good or excellent



Looking ahead, we will continue to develop the approach of our combined team, delivering a more efficient and impactful model of work with local authorities, with a particular focus

on tackling fly-tipping and moving people up the waste hierarchy, from recycling to waste prevention.

## ACCREDITATION

Our high-profile programmes designed to improve beaches, parks and green spaces continue to go from strength to strength.

In April 2021, 76 beaches achieved the Blue Flag standard in England and 132 beaches earned the Seaside Award, sites proudly flew their flags from 15 May to 30 September. In addition, the Royal Albert Dock and Salthouse Dock Marina in Liverpool was the only marina in England to achieve Blue Flag.

Green Flag Award celebrated its 25th anniversary and the number of parks and green spaces in the UK achieving the Green Flag Award in 2021 was 2,127, an increase of 2% on the previous year. Included in this figure were 349 Community Award winners, while 115 of the winners also achieved the additional Green Heritage Site Accreditation supported in England by Historic England.

Due to ongoing COVID-19 restrictions, a revised judging model was implemented to ensure any judging complied with the Government's guidance or rules. This also meant that the awards announcement was moved from July to October. In place of the awards ceremonies, the announcement of winners was launched with a 'go green' event where parks and buildings were encouraged to light up green on the announcement day. Numerous places took part, including Watford Town Hall and Oare Gunpowder Park, and a giant Green Flag Award was displayed at Queen Elizabeth Olympic Park.

The scheme continues to develop internationally, with 203 winners in 15 countries, including the USA, Australia, New Zealand and the UAE and a growing number of European countries including for the first time, France. In December, Green Flag Award organised and hosted a 'Knowledge Day' as part of the World Parks Congress that included speakers from our international network.

The highly successful online Judges Induction training programme, originally developed due to COVID-19 has been adopted for all future judges' training. The Green Flag Award programme continues to achieve ISO 9001 accreditation and the annual survey found that 98% of applicants rated their experience as good or very good.

In conjunction with Leeds and Sheffield Universities, the Parks and Green Space Research Portal was developed and launched. This aims to bring researches and practitioners together and to make available the most up-to-date research to support the sector.

In November the first UK Green Flag Award Virtual Awards took place, which included categories such as Team of the Year, Volunteer of the Year, Councillor of the Year and best health Initiative. Our ambassador, celebrity gardener Christine Walkden, took part in the ceremony announcing the Young Volunteer of the Year. An online Awards Ceremony also took place to celebrate the international winners.

We want to see more local authorities investing in good-quality public space to support a range of objectives, including the physical health and mental wellbeing of communities and improved biodiversity. There are now 270 local authority areas in England holding one or more of our awards: the Blue Flag Award, Seaside Award or Green Flag Award.

The Green Key programme, the sustainability award for the hospitality sector, has developed well as the industry recovers from the effects of COVID-19. Marriot Hotels are working to achieve the accreditation for all their estate and Hilton Hotels received their first Green Key. We have developed partnerships with Mission Net Zero to support applicants and The Hospitality Professionals Association (HOSPA) to promote the Award.



## EDUCATION

2021-22 has been a huge year for the Education Team. We've seen significant, exciting changes to the Eco-Schools programme and, with that, a big shake-up of our processes and policies.

COVID-19 has continued to present challenges to our schools, with many continuing to work in bubbles to varying degrees and some have even had to revert to periods of remote learning. Despite this, the Eco-Schools programme has continued to go from strength to strength. This year, the team delivered 752 Eco-Schools Green Flag awards, the highest in any financial year to date. What's even more heartening and encouraging is that 438 of these were awarded to schools that previously hadn't engaged with the programme.

We've continued to deliver our training sessions remotely, with support from different partners, including Frugi and Thames Water. This has allowed us to expand our reach significantly. This year, 617 teachers have learned how they can use the Eco-Schools programme to cover sustainability and climate change on their school grounds. We're aiming to expand this even more next year. Frugi have kindly provided funding to support up to 1,000 teachers through the training.

The Eco-Schools programme has seen a huge change this year. In 2021/22, Eco-Schools moved to an annual programme with a new online portal. All assessments will now be done digitally, replacing the previous in-person visits. Teachers apply on behalf of/with their Eco-Committees, inputting data on their work and impact as they go along. Applications can still be completed throughout the year but submissions are now accepted and marked in one window between May 1 and July 31. The new system includes three accreditation levels – Eco-Schools Green Flag, Eco-Schools Green Flag Merit and Eco-Schools Green Flag Distinction.

The new approach allows us to celebrate all of our Green Flag Eco-Schools in one big moment in the Autumn Term with an annual impact report and awards ceremony. It aligns more to the academic year and gives schools the chance to work through the programme at the same time and share ideas. It also allows the Eco-Schools team to provide targeted support on a more consistent basis. This will include new Eco-Projects linking to the Eco-Schools topics and a monthly newsletter, identifying different offers and opportunities for schools.

A big positive for us as a team is the improved reporting capabilities that the online portal

provides. We know conclusively that for the 21/22 academic year, so far, we've had the following impact:

- 1,664 new schools have registered with the programme.
- There are more than 35,000 young people on an Eco-Committee.
- More than 1.3 million young people attend an Eco-School.

Through their work on the programme, schools have made a combined £43,000 of savings and created/maintained 570,000m<sup>2</sup> of natural habitats.

With the application window still open, these figures will only increase, and they are just a selection of what we can now report. The publication of the Impact Report in the Autumn Term will be a big celebration of the country's young people.

This year, we've continued to engage externally, developing partnerships that have produced and promoted programmes that benefit schools, teachers, local authorities and, most of all, pupils. We partnered with the Natural History Museum on their Urban Nature programme, supported Duracell to engage schools with the Big Battery Hunt, collaborated with great organisations such as Earth Cubs and Tiny Trees to directly benefit schools, and have continued our great relationship with Frugi on LEAF and the Half-Term Homework project. The strength of this partnership has prompted Frugi to set us as their main sponsorship programme for the upcoming year.

This year, there has been big change at a national level too, with the Department for Education launching their new Schools Sustainability and Climate Change Strategy. The Education Team was invited to input on the development of the strategy and is in close discussion to position ourselves as a key component of this in the future.

On a final note, the Education Team has been incredibly productive in engaging local authorities and Academies & Trusts in supporting schools through the Eco-Schools programme by covering the costs of their accreditation. We're on track to see as many as 150 schools covered for the 2021/22 award. A great example is our collaboration with Ormiston Academies, which has offered to pay for the accreditation for all 39 of its schools.

These developments have set us up for an incredibly exciting 22/23, where we can expand the reach of our work even further.

## VOLUNTEERING AND COMMUNITY ENGAGEMENT

Keep Britain Tidy has a thriving community of volunteers and supporters taking vital action to improve and protect blue, green and urban spaces across England. In the world after COVID-19, our groups and individual volunteers have demonstrated their commitment and adaptability, continuing to drive action for the environment and finding new ways of making a difference.

Despite the challenges of the past year, we are proud to have enabled communities and individuals to play a meaningful role in reducing the amount of litter in local spaces, preventing plastic entering the ocean and taking ever more innovative actions to improve biodiversity in our rivers and woodland. We have continued to produce quality action for our partners, demonstrating our value and resulting in continued funding secured for the year ahead. We have secured additional funding from new partners allowing us to further develop our approach and create a greater spectrum of options for anyone who wants to get involved. In the past six months we have also started to focus on sustainability – both in ways of working and finance, to develop a more strategic and long term view for our community of volunteers.

Our incredible #LitterHeroes programme now has registered 245 Ambassadors and more than 3,000 #LitterHeroes. The tidal wave of support for the programme has resulted in over 3,100 hours of action and 8,784 bags of waste collected. Thanks to the support of players of People's Postcode Lottery, we have developed our offer for our amazing volunteers – shaping new opportunities for engagement, coordination and support.

This year has seen a step change in the way we are managing and growing the wildly successful programme. By bringing the #LitterHeroes programme into the Volunteering and Community Engagement team we are moving towards a new world that will provide more tailored and accessible options. We have consulted with our #LitterHeroes on what they want to see in the next 12 months and we are committed to developing a first-rate experience for everyone

in our volunteer community. We plan to develop and structure an agile induction, deliver elevated training and create a more developed network to bring together our Ambassadors to share and highlight their successes. Our Ambassadors will be given the support and resources to coordinate their own local activities and advocate to end litter. By galvanising the tireless efforts of our #LitterHeroes, we will create a social movement of people who will take action on waste.

Our Care programme continue to deliver incredible action at local level for our beaches and rivers. More than 4,000 volunteers support Keep Britain Tidy across the network. Our network of hundreds of litter-picking groups remove tens of thousands of bags of waste and cover thousands of miles. Our Care programmes continue to be the heart of Keep Britain Tidy for many of our volunteers and we are committed to developing new opportunities for those who are engaged in local environmental action.

We have ramped up our biodiversity work over the past year – including the expansion of our Pennywort removal project. Through our innovative approach, we have developed a process for monitoring and evaluating non-native, invasive species which has been adopted by our national partners. Our influence in this new space has allowed us to have a big impact and gives us a strong foundation for our future work.

Our Ocean Recovery Programme is growing from strength to strength. Having received nearly £100,000 in funding, we have ambitious plans for the development of our ground-breaking network – for the first time, providing a process for the collection, retrieval, processing and new life for ocean-recovered plastics in England. We have recruited the first of six new harbours into the network and have started to collect the 100 tons of waste we have forecast for this year. In addition to engaging new groups to collect waste, we will be enabling schools and young people to get involved so that we can inspire the next generation of citizens to make a difference and love where they live.

## CAMPAIGNS



Our campaigns went from strength to strength with our flagship campaign, the Great British Spring Clean, continuing to grow despite the challenges presented by the pandemic.

Having moved the 2020 campaign to September 2020, we moved the 2021 Great British Spring Clean to slightly later in the spring to give some 'breathing space' between them. To ensure we could go ahead, even if there were restrictions on social interactions, we also created our 'Million Mile Mission'. This allowed people to pledge as individuals or on behalf of a group so that, no matter what, everyone could get involved.

Our goal was for people to pledge miles of litter-picking activity, encouraging people to get outside and exercising, benefitting themselves and the environment at the same time. And we are pleased to report that people pledged in their hundreds of thousands.

In total, more than 217,000 #LitterHeroes pledged 1.16 million miles to the campaign.

The Great British Spring Clean was, once again, backed by our media partners the Daily Mail and Clear Channel, helping us amplify the campaign and reach millions of people. In addition, we were helped by 255 local authorities and 717 town and parish councils who worked in their communities to encourage participation and support action.

The campaign generated a total of 1,427 media clips with an advertising value equivalent of £120.19 million and on social media there were more than 22,800 posts featuring the campaign – across Facebook, Twitter and Instagram – reaching a staggering 287 million people.

We were also, once again, delighted to have support from MPs from all parties, with the campaign being mentioned five times during debates in the House.

Following hot on the heels of the Great British Spring Clean, over the summer of 2021 we also delivered our Love Parks campaign, encouraging the public to #LoveParks, #RespectParks and #ProtectParks.

During the pandemic, when so many of freedoms were restricted and opportunities to socialise with friends and family were severely curtailed, millions of us came to cherish our local park. It became a place to escape to, to relax in and to socialise in.

Alongside all the positives, parks faced challenges around anti-social behaviour so the campaign aimed to remind the public that we all have a role to play in looking after our precious green spaces.

Thanks to the support of players of People's Postcode Lottery, we were able to offer free resources to councils to help them promote local parks events and share the #LoveParks code that we created, highlighting the behaviours that everyone should adopt to #RespectParks. In total, 350 packs were distributed around the country.

We also asked the public to write to their MPs. The fight to protect parks for now and for future generations starts at Westminster. Parks need support and funding, so we need as many politicians as possible to recognise their importance and work with us to ensure that everyone has access to quality green space on their doorstep. Our supporters' letters urged MPs to get involved with the Parks and Green Spaces All-Party Parliamentary Group. More than 350 people wrote to their MP and six new members were recruited to the group as a result.

## WE WOULD LIKE TO THANK



### OUR VOLUNTEERS

- **GBSC's 438,147 #LitterHeroes**
- **3,100 Care Volunteers across all of our RiverCare and BeachCare sites**
- **Our 157 Litter Hero Ambassadors and over 1,300 year-round Litter Heroes**
- **Accreditation judges, providing assessment days:**
  - **Blue flag: 66**
  - **Green flag: 2,310**

### OUR PARTNERS AND FUNDERS

We would like to thank our invaluable grant funders and corporate donors, individual supporters, and delivery partners, including:

- Players of People's Postcode Lottery
- Anglian Water
- Blackpool Council
- Canal and River Trust
- Chapman Charitable Trust
- Clear Channel
- Coca-Cola European Partners
- Daily Mail
- Environment Agency
- Frugi
- Garfield Weston Foundation
- Historic England
- John Ellerman Foundation
- John Swire 1989 Charitable Trust
- KFC
- McDonalds
- Natural History Museum
- Nestlé
- Next
- Pepsi
- Red Bull
- Scottish Power Foundation
- Severn Trent Water
- South West Water
- The Lofthouse Foundation
- The Swire Charitable Trust
- The Susannah Peake Charitable Trust
- The Big Give Green Match Fund
- United Utilities
- Walkers

## LOOKING AHEAD

As we emerge from a pandemic, in the context of a global heating crisis, the work of Keep Britain Tidy to eliminate litter, end waste, improve the quality of public spaces and inspire people to live more sustainably has never been more important.

In the year ahead our education programme will be delivering a range of projects that help schools take action on climate change, including producing a series of bite-size videos to give teachers the tools to confidently teach their students about climate change and explore the actions that they can take (both in school and at home) that really make a significant difference to reduce emissions. We will be delivering (Re)love Our Stuff to help schools reduce clothing waste and will run a nationwide schools carbon campaign, offering clear, impactful actions they can take to bring down emissions. We will run a nationwide Schools Carbon Campaign to give schools clear impactful actions they can take, both as a school and as a community, to bring down emissions and safeguard their children's futures.

This year we will run a significant nationwide anti-littering campaign, tackling toxic litter. It is set at an ambitious level, to make a significant difference to the attitude and behaviour of people across Britain. We will also be working with companies to create a Litter Pact aimed at delivering a three-pronged approach to tackling litter – going beyond an individual brand or local campaign to create national, impactful change and measurably reduce litter.

To further develop the positive outcomes we have on green spaces, in the year ahead we will focus on improving green spaces in deprived areas and delivering action that increases climate change mitigation and adaptation through the Green Flag Award scheme. We also continue to champion the importance of green spaces both through our work with the Parks APPG and through the national Love Parks campaign. We aim to continue to grow the number of sites achieving Blue Flags nationally, including an increase in marinas joining the scheme.

As external organisations move closer to business as usual following the pandemic, we will be increasing our corporate volunteering offer, allowing partners the opportunity to engage their staff in meaningful environmental action while they bond as a team, in many cases after prolonged periods working apart.

We will be working with all our volunteers to help them to campaign on our behalf and increase the reach of their work. We will continue to build our army of #LitterHeroes across the country, who make a huge impact on reducing litter in our environment. We will be developing a new volunteer portal to improve the volunteer experience we offer through better

communication, training and sharing of success with our volunteers. We also aim to continue increase participation in our activity nationally through identifying and sharing the environmental impacts of the Eco-Schools programme, and through the Big Bag Challenge in the Great British Spring Clean. We will deliver action along waterways and on beaches through our “Care” programmes and through the growth of our Ocean Recovery Project, which helps communities remove waste fishing nets from our marine environments and recycle them.

We will continue to support local authorities across the country in addressing key waste, litter and resource issues through our Centre for Social Innovation, Waste Insights and Litter and Place teams. We will investigate how we can ensure the latest technologies, such as AI, can be used to benefit our monitoring and understanding of litter. We will also be researching how we can assist local authorities with actions that prevent the creation of waste in the first place.

Over the coming year the Government is expected to publish a range of new policies relating to environmental improvements, including the details of new EPR and DRS proposals, as well as the finer details of the Environment Act. Through the creation of a new policy and advocacy strategy, and the introduction of a new policy officer, we will have exciting opportunities to build on our existing leadership in the area of environmental improvements. We will also aim to better leverage our audience's support for environmental policies and actions.

Internally, we will be reviewing our office provision to make sure it matches the needs of our staff group, alongside our environmental objectives. We will also be continuing to improve our digital infrastructure to support the work of our staff in an increasingly remote-working context.

We will set our next three-year Equity, Diversity and Inclusion strategy with our Board this year. We continue to publish our progress in representation and equity with disclosures in our annual accounts to hold ourselves accountable.

We will be undertaking research of our major supporter groups including local authorities, volunteers and schools, to ensure we are providing services that are tailored to meet our supporters changing needs as well as delivering our own objectives.

We will also work to better understand and illustrate the environmental impacts of our programmes through the creation of a new Impact Measurement Plan. This will allow us to provide better evidence of our impacts to gain further support, and funding, and ensure we are continually improving our work.

# FINANCIAL REVIEW

During the year the group recognised £5.2m in income. After expenditure of £4.8m net income before the actuarial gain on the defined benefit pension scheme was £0.3m.

A gain on the defined benefit pension scheme of £0.7m resulted in a total increase in funds of £1.1m. This brought the total funds carried forward to (£2.1m).

As brought forward restricted funds were spent down in the year, restricted funds fell from £0.5m at the start of the year to £0.2m at year end.

Unrestricted funds increased from (£3.7m) to (£2.3m). Separating out the pension reserve of (£3.8m) and designated funds of £0.3m, general unrestricted funds stand at £1.2m at the year-end. Excluding the net book value of the group's fixed assets leaves a £1.0m reserve balance.

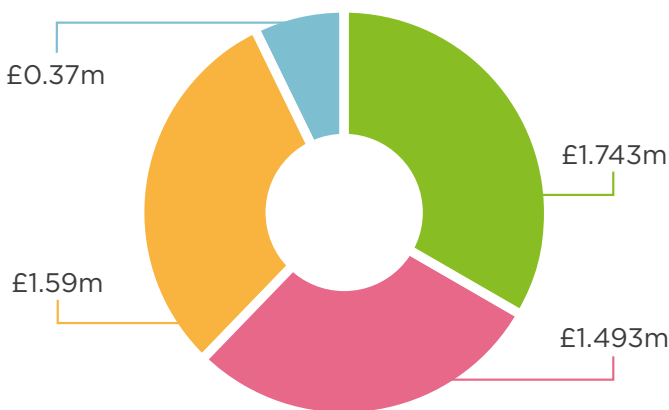
Cash balances remain strong, growing from £2.3m at the start of the year to £2.7m at year-end.

Keep Britain Tidy's trading subsidiary, ENCAMS Enterprises Limited, made a £0.2m profit in the year. Profits are gift aided to Keep Britain Tidy within ten months of the year-end.

## WHERE OUR INCOME CAME FROM

It would not be possible to continue to carry out our work without the generosity of all our local authority clients, partners, volunteers and supporters. Although we do not proactively engage with the general public to raise funds, we work with commercial organisations where we believe our interventions can change behaviour and reduce waste and litter. Where there are commercial arrangements in operation, there is a formal commercial participator agreement in place.

### INCOME 2021/22 BY SOURCE



- Local authorities
- Other
- Donations
- Central Government/Other public sector

### LOCAL AUTHORITIES

**£1.743M**

To provide various anti-litter advice and campaign materials, waste reduction programmes, accreditation programmes and our Eco-Schools awards programme.

### DONATIONS

**£1.493M**

This represents the time given freely by our specialist volunteer judges and project coordinators, without which we would be unable to continue running our services. The figure also includes income donated through the 5p carrier bag charge.

### OTHER

**£1.59M**

To provide support to deliver our work, including funding research into behaviour change programmes, waste reduction schemes and delivery of campaigns such as the Great British Spring Clean.

### CENTRAL GOVERNMENT/OTHER PUBLIC SECTOR

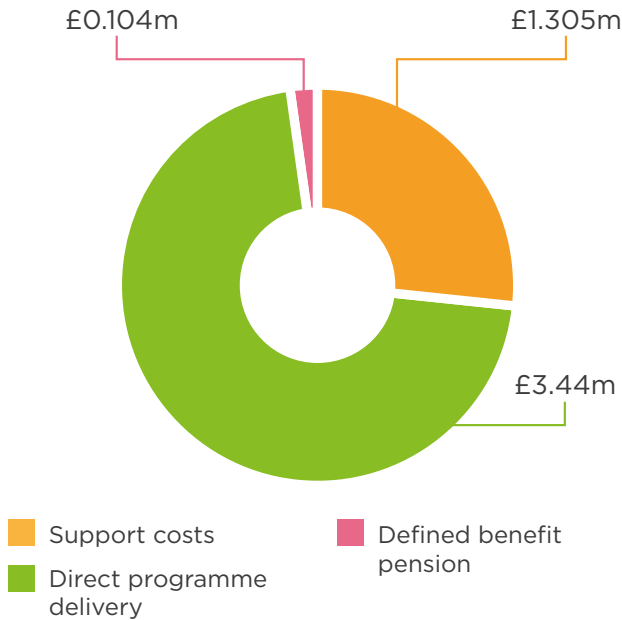
**£0.37M**

These are specific grants across many different projects, including accreditations, the Centre for Social Innovation, volunteer programmes and campaigns.

## WHERE THE MONEY IS SPENT

Our total spend for the year was £4.849m (2021: £3.829m). We manage our expenditure to maximise the delivery of our programmes and activities within the boundaries of the funding we can secure.

### BREAKDOWN OF OUR CHARITABLE ACTIVITIES EXPENDITURE



#### SUPPORT COSTS

**£1.305M**

These stand at 25% of total income (2021: 25%) and are essential to ensuring that the charity is well run.

#### DIRECT PROGRAMME DELIVERY

**£3.44M**

To deliver our valued work directly across all our programme areas.

#### DEFINED BENEFIT PENSION

**£0.104M**

To service our historic underlying defined benefit pension scheme, which was closed to new members in 2008.

Total fund balances (before recognising the FRS 102 pension liability) amounted to £1.738m (2021, £1.852m) including the balance of the unrestricted general fund at the end of the year of £1.196m (2021 £0.891m).

## RESERVES POLICY

The Trustees believe that the charity should hold financial reserves because:

- It has no endowment funding.
- It requires protection against and the ability to continue operating despite unforeseen setbacks.
- It requires the ability to take advantage of change and opportunities to further its objectives.

The Trustees have reviewed the reserves policy and reassessed the amount needed to ensure the charity can run efficiently and sufficiently mitigate risks of events outside their control. Each year the Trustees consider the appropriate level of free cash reserves. The intention of the Trustees is to hold sufficient reserves to enable expenditure to be reduced in a managed fashion, should the need arise, avoiding the need to halt work abruptly. The Trustees have agreed that free reserves should normally be within a range of eight to twelve weeks' unrestricted expenditure, excluding time valued in kind. At 31 March 2022, the expected operating costs of Keep Britain Tidy for a ten-week period are forecast to be circa £1m.

The level of free unrestricted reserves stands at £1.0m, excluding the deficit on the pension scheme which is classed as a longer-term liability. Details of the charity's funds are shown in Notes 15 and 16. An analysis of the charity's net assets between the funds is given in Note 17. The cash balances of the Group at 31 March 2022 were £2.69m (2021: £2.32m).

The Trustees consider that sufficient resources are held in an appropriate form.

## EMPLOYEES

There is a continued commitment to forging an organisation where staff feel supported and included. Employees are kept informed via 'The Weekly News' as well as through meetings, emails and intranet and through communications from the Chief Executive. The charity supports equality of opportunity and is committed to the training and development of its employees. There is a strong desire to retain a degree of flexible working and a selection of employee benefits. An individual's development is assessed through annual appraisals. Training and development programmes are provided to develop employees for their current and future roles and to meet the charity's present and future needs.

## PENSIONS

In addition to the current money purchase scheme, the charity operated a defined benefit pension scheme until 2008. The actuarial surplus or deficit on the funding of the scheme is recalculated annually and the deficit at 31 March 2022 of £3.804m (2021: £4.975m) is shown in Note 21 to the accounts. The current accumulated deficit in the scheme is deducted from unrestricted reserves under FRS 102 principles. The Trustees are aware of the very volatile nature of the deficit calculated according to FRS 102 and that this deficit will vary greatly depending on the assumptions made at valuation dates. The most recent recalculation resulted in a recognised actuarial gain of £0.710m (2021: actuarial net loss of £0.998m) being recorded in the charity's Statement of Financial Activities due to these changing assumptions. The deficit under FRS 102 reduced by a net £1.171m (2021: increased by a net £0.535m) at March 2022 when calculated net of contributions made to the scheme and interest charges during the year.

## GOING CONCERN

In meeting their obligation to consider the going concern status of the organisation, the Trustees have reviewed the revised plans and forecasts prepared by management for the period to December 2023. Particular regard was placed on the organisation's ability to meet its obligations regarding the deficit on the defined benefit pension scheme. They have considered the organisation's ability to fund its activities and recognise the need for the charity to find new sources of income and funding. The Trustees have concluded that the forecasts prepared are appropriate and the organisation can reasonably expect to continue to fund its programmes and activities. They also believe the charity can meet its financial obligations regarding contributions towards the deficit on the defined benefit pension scheme as agreed with the pension scheme Trustees. The organisation's progress with meeting its forecasts will be monitored and mitigating actions taken if necessary. The Trustees have concluded that it is appropriate to consider the organisation a going concern.

## GENDER PAY REPORTING

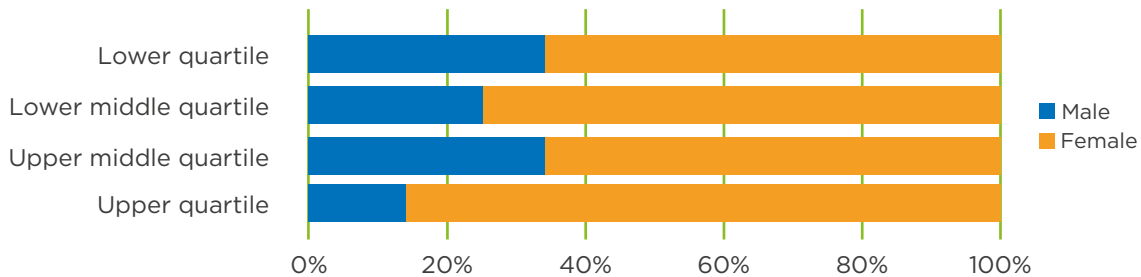
We have undertaken to disclose our gender pay voluntarily in line with best practice. We are pleased with the results, which show clearly we have a culture of equal pay with no real deviations based on gender.

The mean difference between the average hourly pay of women and men across the organisation is £0.06 in favour of women, and the median difference is £1.02 in favour of men, as at 31 March 2022.

The mean gender pay gap in hourly pay as a percentage of mens' pay is -0.32% (i.e. in favour of women). The median gender pay gap in hourly pay as a percentage of mens' pay is 5.94% (i.e. in favour of men).

Our gender pay gap by quartile is shown below.

### GENDER: M/F REPRESENTATION BY PAY QUARTILE



## ETHNICITY PAY REPORTING

We have undertaken to voluntarily disclose our ethnicity pay gap in line with best practice.

Our median ethnicity gap in hourly pay as a percentage of white pay is 2.36% (i.e. in favour of white staff).

The median salary for the organisation was £16.41. White staff was £16.55. Non-white staff was £16.16.

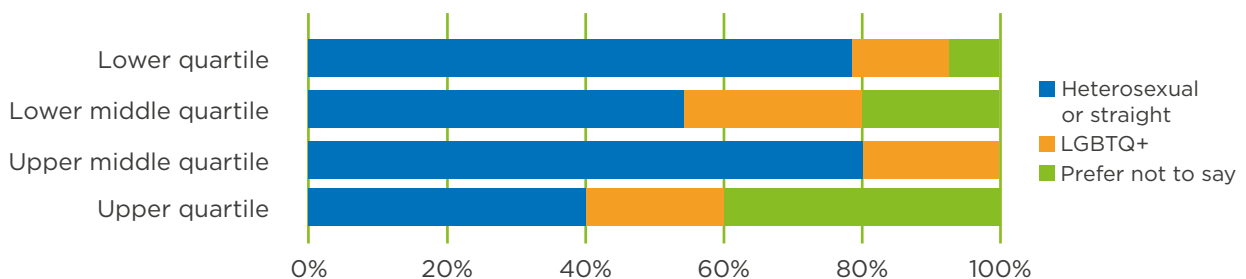
Within the under 30 age bracket where non-white staff are represented, the median hourly pay for white staff is £13.91 and for non-white staff is £16.16.

As part of our Equity, Diversity and Inclusion work, we are setting targets for non-white representation levels to reflect the demographics of the UK. We will monitor progress against these targets alongside salary gaps to assess improvements.

## LGBTQ+

This year we have also started analysing pay by sexuality. The figures below are from staff survey data post-year end. We are encouraged to see LGBTQ+ representation spread broadly across the pay quartiles. We will continue to monitor this spread, and representation against UK-wide demographic data.

### LGBTQ+: REPRESENTATION BY PAY QUARTILE



# GOVERNANCE

## OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES OF THE CHARITY

We aim to keep Britain tidy. That means more to us than just picking up litter. It means creating clean beaches, parks and streets. It means creating sustainable practices and eliminating unnecessary waste.

We aim to inspire the people of Britain to eliminate litter and end waste for now and future generations.

We will fight for people's right to live and work in places where they can be proud and prosper.

We are here to take huge collective strides made up of small individual steps, to change behaviour permanently by spotlighting the problem daily.

Following the Articles of Association, the objects for which the charity is established are:

- To educate the public concerning the preservation, protection and enhancement of the environment, the use of sustainable waste management practices and the impact of individuals' actions on the environment.
- To protect, preserve and enhance the environments of town and country in the United Kingdom for the general benefit of the nation at large.
- To preserve and protect the physical and natural environment for the public benefit by promoting waste reduction, reuse, reclamation and recycling of waste materials and the benefits of sustainable consumption and production.

The trustees have had regard to Charity Commission guidance on public benefit. Activities to achieve this are detailed within the Trustees' Annual Report.

## GOVERNING DOCUMENT

Keep Britain Tidy ('the Company') is incorporated in the United Kingdom as a Private Company Limited by Guarantee (Registration Number: 3496361) and is a Registered Charity (Charity Number: 1071737). The present Trustees and any past Trustees who served during the year together with the Chief Executive and the names of the senior executive staff are given on page 17 and the external advisors are set out on page 18.

The Company is governed by Articles of Association that were last adopted at the Annual General Meeting on 6 December 2012.

Keep Britain Tidy has a trading subsidiary, ENCAMS Enterprises Ltd, and together they form the Keep Britain Tidy Group.

## REGISTERED OFFICE

Elizabeth House  
The Pier  
Wigan  
WN3 4EX

## THE BOARD OF TRUSTEES

The Board of Trustees is responsible for the overall governance of Keep Britain Tidy. The Board of Trustees had seven members at 31 March 2021; the Articles of Association require there to be no less than for and no more than 14. The Board may increase or reduce the number within that limit as they consider appropriate. Trustees are normally appointed by the Board for three years through a transparent and open recruitment process. They may then be appointed for a further term of up to three years. They retire in rotation to ensure that the Board has the full range of skills and experience needed to determine and monitor the charity's strategic direction. The current Chair was appointed in April 2016. During 2021/22, there were three new Trustees appointed and two Trustees resigned.

The Board of Trustees met five times this year. At these meetings, they set the organisation's business strategy, approve business plans and budgets and review its operational, health and safety and financial performance. They work closely with the key management staff and must understand all aspects of the charity's work.

## TRUSTEE INDUCTION AND TRAINING

There is a comprehensive induction programme for new Trustees and all Trustees are encouraged to attend appropriate training events that will help them with their roles and responsibilities. In addition, Trustees are kept fully up to date with the organisation's operations through presentations at Board meetings, regular reports and invitations to participate in external events.

All Trustees give their time freely but are entitled to reimbursement of expenses incurred in attending Board and other meetings or performing other duties as a Trustee of the charity. Trustees are required to disclose all relevant interests and formally register them at Board meetings. Details of Trustee expenses and related party transactions are disclosed in Note 22 and Note 26, respectively.

There are three sub-committees to the Board, each of which has established terms of reference and reports back directly to the Board.

## AUDIT AND FINANCE COMMITTEE

The Committee comprises some Trustees who, in the opinion of the Board, are most appropriately qualified to exercise independent judgement on the matters relevant to the Committee. It's role is to oversee risk management, the scope and findings of any audit work commissioned and the charity's policies and practices regarding accounting, anti-fraud and whistleblowing. In addition, it reviews the external audit arrangements and the charity's financial reports, including financial forecasts and budgets. The Committee reviews the Reserves Policy and the charity's position in respect of its liability to meet any deficit on the defined benefit pension scheme. It operates in an advisory capacity to the main Board on all these matters. It met seven times this financial year.

## REMUNERATION NOMINATION COMMITTEE

The Committee comprises several Trustees who, in the opinion of the Board, are most appropriately qualified to exercise independent judgement on the matters relevant to the Committee. It's role is to review HR policies and procedures, and consider matters relating to the awarding of general pay increases and the remuneration of key management staff, along with making recommendations to the Board of Trustees regarding the appointment of Trustees and the Chair. The Committee operates in an advisory capacity to the main Board on all these matters and met twice during this financial year.

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## MEMBERS OF THE BOARD OF TRUSTEES

The following Directors (who are also Trustees of the charity) held office between 1 April 2021 and the date of this report (19 October 2022):

NAME	DATE APPOINTED	
Suzy Brain England OBE	1 April 2016	Chair
Philippa Anderson	1 May 2016	Deputy Chair (appointed Deputy Chair 1 February 2018). Chair of Remuneration and Nomination Committee from 26 July 2019
David Membrey	10 January 2017	Resigned 29 April 2022
Kresse Ann-Marie Wesling MBE	15 November 2018	
Ben Page	15 November 2018	Resigned 6 October 2021
Vincent Neate	25 March 2019	Chair of the Audit and Finance Committee from 10 January 2020
Raymond Mills	16 April 2019	
Lydia Burns	6 October 2021	
Vanessa Maselino	6 October 2021	
Muhammad Ali	6 October 2021	

## STATEMENT OF TRUSTEES' RESPONSIBILITIES AND CORPORATE GOVERNANCE

The Trustees, who are also directors of Keep Britain Tidy for the purposes of company law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the Trustees to prepare financial statements for each financial year that 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 statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP 2019 (FRS 102)
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue operating.

The Trustees are responsible for ensuring that adequate accounting records are kept which 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. The Trustees are responsible for ensuring the maintenance and integrity of the corporate and financial information on the Keep Britain Tidy website.

## MANAGEMENT AND STAFFING

The Chief Executive Officer is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Trustees have approved a detailed scheme of financial delegation for the Chief Executive Officer and other key management staff. The Chief Executive Officer is responsible for ensuring that the charity delivers the business plan and services specified and that key performance indicators are met.

## KEY MANAGEMENT PERSONNEL – THE EXECUTIVE TEAM

Allison Ogden-Newton	Chief Executive Officer
Ruth Jenkins	Finance Director/ Company Secretary
Andrea Crump	Chief Operations Officer
Helen Bingham	Director of Communications
Elizabeth Kenyon	Director of Services
Nicola Boon	Marketing Manager

## PAY POLICY FOR KEY MANAGEMENT PERSONNEL

The Trustees are responsible for setting the framework and broad policy for the remuneration of the charity's Chief Executive Officer and Executive Directors. Overseen by the Remuneration and HR Committee, they ensure that all appropriate factors are taken into account in setting executive pay policy including the affordability, encouraging optimal performance and consistency with individual contributions to the success of the organisation. Salaries are set to be both appropriate and competitive according to market rates.

## CORPORATE GOVERNANCE

Internal controls over all forms of commitment and expenditure continue to be reviewed to improve their effectiveness. Processes are in place to ensure that performance is monitored and the appropriate management information is prepared and reviewed monthly by executive management and regularly by the Audit and Finance Committee and the Board of Trustees. The internal control systems are designed to provide reasonable but not absolute assurances against material misstatement or loss. They include:

- A strategic plan and annual budget approved by the Trustees
- Regular consideration by the Trustees of financial results, variances from budget and non-financial performance indicators
- Delegation of day-to-day management authority and segregation of duties
- Identification and management of risks

The charity is subject to a full external audit each year and the findings of this process are presented independently to the Board. In addition, the Board takes specialist advice on matters of specific

interest or concern as and when considered necessary. In the year to March 2021, the Board did not commission any pieces of work of this nature.

The full Board meet five times a year, with additional sub committee meetings.

## RISK MANAGEMENT

The charity maintains a corporate risk register covering a wide range of organisational risks. The Executive Team reviews the risk register regularly to ensure that mitigating actions and activities are appropriate and timely. Risks are categorised by their likelihood and the impact on the charity and each risk is assigned to a member of the Executive Team for overall management. Due regard is also taken of the effectiveness of existing controls.

The Trustees, both through the Audit and Finance Committee and at Board meetings, have examined the risk management system and the risk register with particular attention to the major risks identified. They are satisfied that a proper system is in place and that appropriate measures are being taken where necessary to mitigate the potential impact.

The Trustees consider that there are two principal risks facing the organisation and these are detailed below:

**Defined benefit pension scheme** – The Trustees are aware of the additional financial risk to the organisation posed by the current projected deficit in the defined benefit pension scheme. The Trustees maintain a close dialogue with the Pension Scheme Trustees. An agreed deficit reduction plan is in place, which is both affordable to Keep Britain Tidy and considered sufficient to meet the scheme liabilities. Keep Britain Tidy has worked closely with the Pension Trustees and advisers to implement a revised strategy to manage down the pension deficit quicker through an additional investment of £750,000 from the charity to the pension fund over the current three-year review period above the usual ongoing contribution payments. The triennial review for 31st March 2022 was completed after the year-end, and a new strategy will be agreed in the coming months.

**Informing and influencing** – The Trustees are aware of the additional risks facing the charity as a result of changes to government policies, the ongoing impact of Brexit and charity sector regulation. The Trustees aim to mitigate this risk through engaging with key decision-makers and influencers in government, particularly regarding the environment. We maintain senior-level involvement in key governmental campaigns such as the Anti-Litter Campaign, where we are joint partners. We have also developed clear policy positions in key areas.

## PROFESSIONAL ADVISERS

Auditor:	MHA MacIntyre Hudson
Solicitors:	Forbes Solicitors Bates Wells Braithwaite LLP (For Intellectual Property matters)
Bankers:	HSBC Bank Plc
Actuaries:	Broadstone Consulting

## STATEMENT OF DISCLOSURE OF INFORMATION TO AUDITOR

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees' Annual Report was approved by the Trustees on 7th December 2022 and authorised to be signed on its behalf by:



**SUZY BRAIN ENGLAND OBE  
CHAIR AND TRUSTEE**

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF KEEP BRITAIN TIDY FOR THE YEAR ENDED 31 MARCH 2022

## OPINION

We have audited the financial statements of Keep Britain Tidy (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise the Consolidated Statement of Financial Activities, the Group and Charity Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2022, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

## BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report.

We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the Trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report (incorporating the Group Strategic Report and the Directors' Report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report (incorporating the Group Strategic Report and the Directors' Report) has been prepared in accordance with applicable legal requirements.

## **MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report (including the Group Strategic Report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of Directors' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.

## **RESPONSIBILITIES OF TRUSTEES**

As explained more fully in the Trustees' responsibilities statement included in the Trustees' Report, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

## **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

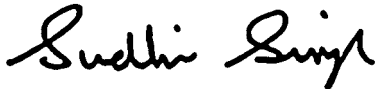
- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements;
- Enquiry of management to identify any instances of known or suspected instances of fraud;
- Enquiry of management around any actual and potential litigation and claims;
- Reviewing the design and implementation of control systems in place and testing operational effectiveness;
- Performing audit work over the risk of management override, including testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures alongside supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

## USE OF THIS REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Sudhir Singh FCA, Senior Statutory Auditor

For and on behalf of MHA MacIntyre Hudson,  
Statutory Auditor

London, United Kingdom

Date: 22nd December 2022

MHA MacIntyre Hudson are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

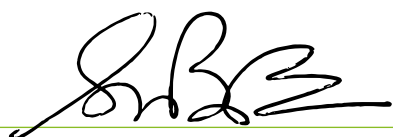
## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £	
<b>INCOMING RESOURCES</b>							
Donations	2	701,370	134,387	<b>835,757</b>	808,203	-	<b>808,203</b>
Charitable Activities	3	3,205,940	1,154,094	<b>4,360,034</b>	2,540,204	981,157	<b>3,521,361</b>
Investment Income		367	-	<b>367</b>	9,000	-	<b>9,000</b>
<b>Total Incoming Resources</b>		<b>3,907,677</b>	<b>1,288,481</b>	<b>5,196,158</b>	3,357,407	981,157	<b>4,338,564</b>
<b>RESOURCES EXPENDED</b>							
Raising Funds	4	-	-	-	-	-	-
Charitable Activities	5,6	3,151,680	1,598,818	<b>4,750,498</b>	2,737,515	1,000,706	<b>3,738,221</b>
<b>Sub Total - Operational Expenditure</b>		<b>3,151,680</b>	<b>1,598,818</b>	<b>4,750,498</b>	2,737,515	1,000,706	<b>3,738,221</b>
Other Expenditure	21	104,000	-	<b>104,000</b>	91,000	-	<b>91,000</b>
<b>Total Resources Expended</b>		<b>3,255,680</b>	<b>1,598,818</b>	<b>4,854,498</b>	2,828,515	1,000,706	<b>3,829,221</b>
<b>NET INCOME/ (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>651,997</b>	<b>(310,337)</b>	<b>341,660</b>	528,892	(19,549)	<b>509,343</b>
<b>TRANSFERS BETWEEN FUNDS</b>							
Transfers from unrestricted to restricted	15	-	-	-	-	-	-
<b>OTHER RECOGNISED GAINS AND LOSSES</b>							
Actual gains / (losses) on the defined benefit pension scheme	21	710,000	-	<b>710,000</b>	(998,000)	-	<b>(998,000)</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>1,361,997</b>	<b>(310,337)</b>	<b>1,051,660</b>	(469,108)	(19,549)	<b>(488,656)</b>
<b>RECONCILIATION OF FUNDS</b>							
Total funds brought forward	15,16	(3,652,185)	529,738	<b>(3,122,447)</b>	(3,183,077)	549,286	<b>(2,633,791)</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>(2,290,188)</b>	<b>219,401</b>	<b>(2,070,787)</b>	(3,652,185)	529,738	<b>(3,122,447)</b>

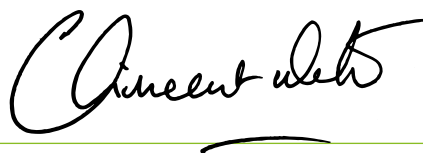
All activities are continuing.

The notes on pages 26 to 48 form part of these financial statements.

These financial statements were approved by the directors and authorised for issue on 7th December 2022 and signed on their behalf by:



Suzy Brain England OBE - **DIRECTOR**



Vincent Neate - **DIRECTOR**

## CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2022


	Notes	2022		2021	
		£	£	£	£
<b>FIXED ASSETS</b>					
Intangible Fixed Assets	10		<b>140,301</b>		35,116
Tangible Fixed Assets	10		<b>28,387</b>		45,784
			<b>168,688</b>		80,900
<b>CURRENT ASSETS</b>					
Debtors and Prepayments	11	<b>1,310,038</b>		1,066,343	
Cash at Bank and in Hand		<b>2,686,773</b>		2,315,015	
			<b>3,996,811</b>		3,381,358
<b>CURRENT LIABILITIES</b>					
Creditors amounts falling due within one year	12	<b>(2,417,125)</b>		(1,599,705)	
<b>NET CURRENT ASSETS</b>			<b>1,579,686</b>		1,781,653
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>1,748,374</b>		1,862,553
Provisions for liabilities and charges	14		<b>(10,000)</b>		(10,000)
<b>NET ASSETS EXCLUDING PENSION LIABILITY</b>			<b>1,738,374</b>		1,852,553
Pension scheme liability	21		<b>(3,804,000)</b>		(4,975,000)
<b>NET LIABILITIES</b>			<b>(2,065,626)</b>		(3,122,447)
<b>FUNDS</b>					
Restricted Funds	16	<b>219,401</b>		529,738	
Designated Funds	15	<b>322,861</b>		431,685	
General Unrestricted Funds	15	<b>1,196,112</b>		891,130	
Pension Reserve	15	<b>(3,804,000)</b>		(4,975,000)	
			<b>(2,065,626)</b>		(3,122,447)

The notes on pages 26 to 48 form part of these financial statements.

These financial statements were approved by the directors and authorised for issue on the 7th December 2022 and signed on their behalf by:



Suzy Brain England OBE - **DIRECTOR**



Vincent Neate - **DIRECTOR**

## CHARITY BALANCE SHEET AS AT 31 MARCH 2022

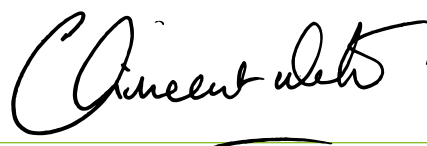
	Notes	2022		2021	
		£	£	£	£
<b>FIXED ASSETS</b>					
Intangible Fixed Assets	10		<b>140,301</b>		35,116
Tangible Fixed Assets	10		<b>28,387</b>		45,784
			<b>168,688</b>		80,900
<b>CURRENT ASSETS</b>					
Debtors and Prepayments	11	<b>1,240,038</b>		932,984	
Cash at Bank and in Hand		<b>2,200,989</b>		2,298,186	
		<b>3,441,027</b>		3,231,170	
<b>CURRENT LIABILITIES</b>					
Creditors amounts falling due within one year	12	<b>(2,241,740)</b>		(1,525,347)	
<b>NET CURRENT ASSETS</b>			<b>1,199,287</b>		1,705,823
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>1,367,975</b>		1,786,723
Provisions for liabilities and charges	14		<b>(10,000)</b>		(10,000)
<b>NET ASSETS EXCLUDING PENSION LIABILITY</b>			<b>1,357,975</b>		1,776,723
Pension scheme liability	21		<b>(3,804,000)</b>		(4,975,000)
<b>NET LIABILITIES</b>			<b>(2,446,025)</b>		(3,198,277)
<b>FUNDS</b>					
Restricted Funds	16	<b>219,401</b>		529,738	
Designated Funds	15	<b>322,861</b>		431,685	
General Unrestricted Funds	15	<b>815,713</b>		815,300	
Pensions Reserve	15	<b>(3,804,000)</b>		(4,975,000)	
			<b>(2,446,025)</b>		(3,198,277)

The notes on pages 26 to 48 form part of these financial statements.

These financial statements were approved by the directors and authorised for issue on the 7th December 2022 and signed on their behalf by:



Suzy Brain England OBE - **DIRECTOR**



Vincent Neate - **DIRECTOR**

## CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2021 £
<b>CASH USED IN OPERATING ACTIVITIES</b>	24	<b>502,286</b>	428,512
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest Received		<b>367</b>	9,000
Purchase of Intangible Fixed Assets	10	<b>(127,111)</b>	(14,000)
Purchase of Tangible Fixed Assets	10	<b>(3,784)</b>	572
<b>Cash provided by investing activities</b>		<b>(130,528)</b>	(4,428)
<b>INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>371,758</b>	424,084
Total cash and cash equivalents at 1st April 2021		<b>2,315,015</b>	1,890,933
<b>Total cash and cash equivalents at 31st March 2022</b>		<b>2,686,773</b>	2,315,015

There is no reconciliation of net debt as the charity has no debt at either year end.

The notes on pages 26 to 48 form part of these financial statements.

### 1 ACCOUNTING POLICIES

The following is a summary of the significant accounting policies which have been adopted in the preparation of these financial statements.

#### (A) ACCOUNTING CONVENTION

The financial statements have been prepared in accordance with the Charities Act 2011, the Companies Act 2006 and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015. The Statement of Financial Activities has been prepared on an activity basis.

Keep Britain Tidy meets the definition of a public benefit entity under FRS 102.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

#### (B) FUND ACCOUNTING

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity; the fund comprises the accumulated surpluses and deficits of unrestricted income and

expenditure. Restricted funds are those where the donor has imposed restrictions on the use of the funds which are binding. Income arising on restricted funds and expenditure incurred in respect of these funds are reflected through the Statement of Financial Activities.

#### (C) FIXED ASSETS, DEPRECIATION AND IMPAIRMENT

Fixed assets are stated at cost less accumulated depreciation/amortisation. Individual items costing more than £1,000 are capitalised as fixed assets. Depreciation/amortisation is provided to write-off the cost of fixed assets over their anticipated useful lives. A full year's depreciation is applied to tangible fixed assets in the first year of acquisition and is provided at the following rates:

Office and computer equipment	33 1/3% per annum
Office furniture, fixtures and fittings	20% per annum
Motor vehicles	20% per annum

The carrying values of tangible fixed assets are reviewed for impairment when events or changes in circumstances indicate the carrying value may

not be recoverable. The amortisation/depreciation of intangible fixed assets is calculated on an individual basis on the useful life of the asset and, where appropriate, the revenue streams directly associated with the asset.

Amortisation of intangible fixed assets is provided at the following rates:

Computer systems	20% per annum
Computer software	33 1/3% per annum
Intellectual property rights	Amortised in line with the associated revenue over 20 months

#### (D) INCOME AND DONATIONS

Income received for specific or general charitable purposes is reflected in its entirety in the Statement of Financial Activities, unless specific conditions exist which have not been fulfilled at the accounting reference date. Income receivable is reviewed on an entitlement, certainty and measurement basis. Income not meeting this criterion is treated as deferred income. Income earned from providing services is recognised to the extent that those services have been provided by the end of the financial year. Revenue from the Keep Britain Tidy Network relates to network membership. The membership entitles the subscriber to services, training and access to events available throughout the year. Income is therefore recognised evenly over the period of membership.

#### (E) DONATED SERVICES

The value of donated services and facilities provided to the charity are based on reasonable estimates of volunteer time, and on information provided by suppliers. The charity benefits from unpaid time given by both general and specialist volunteers. General volunteer time is not recognised in the accounts but is discussed and disclosed within the Trustees' Report. If the volunteers had not given their time then the charity would have had to pay, and there is a reasonable ability to place a sufficiently reliable monetary value on their contributions. The time is valued based on the value to the charity, using the speculated salary costs of an employee at an appropriate grade and undertaking duties suitable for the role undertaken, taking into account that the charity is committed to paying a living wage. This measure is also used as a useful proxy. This adheres to the principles set out in SORP module 6.

#### (F) EXPENDITURE

Expenditure is accounted for on an accruals basis. Redundancy payments are recognised in the year that they are committed. Costs of generating funds are those costs incurred in attracting voluntary income and in trading activities that raise funds.

Charitable activities include expenditure associated with campaigns, projects and programmes and include both the direct costs and support costs relating to those activities. Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements. Support costs include central functions and have been allocated to activity cost categories mainly on the basis of their income. The charity is registered for VAT. Under the partial exemption rules, where applicable, costs and expenditure incurred are inclusive of VAT.

#### (G) LIABILITIES

Liabilities are reflected in the Statement of Financial Activities as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure includes legal or constructive obligations arising in relation to provisions or grants given.

#### (H) OPERATING LEASES

The charity classifies the leases for office accommodation, printing and other office equipment as operating leases because title to the building or equipment remains with the lessor. Rentals are charged against surpluses on a straight line basis over the period of the lease.

#### (I) CONSOLIDATION

Encams Enterprises Ltd was a subsidiary of Keep Britain Tidy during the period. The financial statements consolidate the accounts of Keep Britain Tidy and all its subsidiary undertakings ('subsidiaries'). The charity has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own income and expenditure account.

#### (J) PENSION COSTS

The charity operates a defined benefit pension scheme and a defined contribution scheme.

##### Defined benefit scheme

The scheme was closed to further accrual from 31 July 2008. The pension scheme assets are measured using market values. Pension scheme liabilities are measured using the projected unit actuarial method and are discounted at the current rate of return on a high quality corporate bond. The charity contribution towards the scheme deficit made in the financial period and the costs of administering the scheme are included in the operating costs of the charity. Actuarial gains and losses and other net movements on scheme assets and liabilities are recognised as other recognised gains and losses on the Statement of Financial Activities. See Note 21 for further disclosures.

##### Defined contribution scheme

This was operated from 1 August 2008. The scheme's assets are held separately from those of the charity. The annual contributions payable

are charged as expenditure to the Statement of Financial Activities.

#### **(K) PROVISIONS**

The provision covers remedial works for the Head Office and provides what is considered to be a best estimate for potential work for the reinstatement of internal fixtures and fittings.

#### **(L) GOING CONCERN**

The Trustees have considered the expected availability of funding, grants and contributions and the expected level of resources to be expended for at least 12 months following the approval of these financial statements. Based on this assessment, they have concluded that the preparation of these financial statements on the going concern basis is appropriate (see the Going Concern section of the report of the Trustees on page 15 of these accounts). The Trustees do not believe that there are any material uncertainties about the charity's ability to continue as a going concern.

#### **(M) FINANCIAL INSTRUMENTS**

The charity has elected to apply the provisions of Section 11 Basic Financial Instruments and Section 12 Other Financial Instruments Issues of FRS 102, in full, to all of its financial instruments.

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument, and are offset only when the charity has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

#### **Financial assets**

Trade, group and other debtors (including accrued income) which are receivable within one year and do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at the transaction price less any amounts settled and any impairment losses.

A provision for the impairment of trade debtors is established when there is objective evidence that the amounts due will not be collected according to the original terms of the contract. Subsequent reversals of an impairment loss that relate to an event occurring after the impairment loss was recognised, are recognised immediately in SOFA.

#### **Financial liabilities**

Trade, group and other creditors (including accruals) payable within one year that do not constitute a financing transaction are measured at the transaction price less any amounts settled.

#### **Derecognition of financial assets and liabilities**

A financial asset is derecognised only when the contractual rights to cash flows expire or are settled, or substantially all the risks and rewards of ownership are transferred to another party. A financial liability (or part thereof) is derecognised when the obligation specified in the contract is discharged, cancelled or expires.

#### **(N) JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

In applying the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount 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 and where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The key estimates and judgements in these financial statements relate to the value of donated services which is based on the salary of an employed officer performing similar duties and the valuation of the defined benefit pension liability which is dependent on a number of actuarial assumptions.

#### **Termination payments**

Termination benefits, including redundancy costs, are recognised when the Charity has the obligation to pay the benefits and they can be reliably measured.

## 2 DONATIONS (GROUP)

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Value of donated services				
Education - Eco-Schools Awards	-		-	-
Coastal Awards	11,880		<b>11,880</b>	5,940
Green Flag Awards	431,820		<b>431,820</b>	367,200
WaterCare Programmes	-		-	-
Waste Reduction Programmes	-		-	-
Campaigns - Great British Spring Clean	257,670		<b>257,670</b>	91,955
Donations including furlough income	-	134,387	<b>134,387</b>	343,108
Professional services donated			-	-
	701,370	134,387	<b>835,757</b>	808,203

Volunteers provide support for judging our Green Flag, Coastal and Eco-Schools accreditation programmes. They receive no remuneration for this but are reimbursed for direct expenses incurred visiting applicant sites. The value of their donated time is calculated on the basis outlined in accounting policies note 1E Donated Services.

Our WaterCare programme managers work with local volunteer groups to improve the standards of waterways, beaches and water quality. The volunteers receive no remuneration for the time donated. The value of the donated time for volunteer group leaders is also calculated on the basis outlined in accounting policies note 1E Donated Services.

The Great British Spring Clean campaign benefited from 1,601 volunteer days in 2022 (2021: 1,102). Volunteers coordinate and organise members of the public in removing litter from their local area. The volunteers receive no remuneration for the time they donate. The value of the donated time for volunteer group leaders is calculated on the basis outlined in accounting policies note 1E Donated Services.

A total of 2,465 days (2021: 2,073) of volunteer time relating to volunteer coordinators and 'professional judges' time has been allocated for the purposes of calculating note 2 in line with the SORP.

### 3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES (GROUP)

	Unrestricted Funds £	Restricted Funds £	<b>Total 2022 £</b>	Unrestricted Funds £	Restricted Funds £	<b>Total 2021 £</b>
Litter and Place Services	682,402	-	<b>682,402</b>	555,503	30,000	<b>585,503</b>
Education	93,202	25,000	<b>118,202</b>	247,381	208,457	<b>455,838</b>
Volunteering and Community Engagement	264,473	218,926	<b>483,399</b>	187,243	371,700	<b>558,943</b>
Awards and Accreditation	728,291	12,500	<b>740,791</b>	692,472	-	<b>692,472</b>
Centre for Social Innovation	220,007	256,518	<b>476,525</b>	375,286	100,000	<b>475,286</b>
Campaigns and Marketing	806,217	285,820	<b>1,092,037</b>	330,561	151,000	<b>481,561</b>
Services	-	-	<b>-</b>			
Smoking Related Litter	-	216,667	<b>216,667</b>			
Waste Insights	316,056	85,000	<b>401,056</b>	326,000	-	<b>326,000</b>
Other	95,292	53,663	<b>148,955</b>	(174,242)	120,000	<b>(54,242)</b>
<b>TOTAL</b>	<b>3,205,940</b>	<b>1,154,094</b>	<b>4,360,034</b>	<b>2,540,204</b>	<b>981,157</b>	<b>3,521,361</b>

### 4 COSTS OF RAISING FUNDS

	Direct Costs £	Support Costs £	<b>Total 2022 £</b>	Direct Costs £	Support Costs £	<b>Total 2021 £</b>
Fundraising Costs	-	-	<b>-</b>	-	-	<b>-</b>

## 5 COSTS OF ACTIVITIES IN FURTHERANCE OF THE CHARITY'S ACTIVITIES (GROUP)

	Direct Costs £	Support Costs £	Total 2022 £	Direct Costs £	Support Costs £	Total 2021 £
Litter and Place Services	504,560	176,492	<b>681,052</b>	333,266	302,954	<b>636,219</b>
Education	178,443	65,328	<b>243,771</b>	182,788	103,100	<b>285,888</b>
Volunteering and Community Engagement	403,933	125,023	<b>528,956</b>	402,595	126,419	<b>529,014</b>
Awards and Accreditation	795,833	306,349	<b>1,102,182</b>	686,761	156,618	<b>843,379</b>
Centre for Social Innovation	394,396	123,245	<b>517,641</b>	360,789	107,497	<b>468,286</b>
Campaigns and Marketing	790,136	349,080	<b>1,139,216</b>	524,165	102,944	<b>627,109</b>
Services	3,650	-	<b>3,650</b>	-	-	-
Smoking Related Litter	31,463	56,037	<b>87,500</b>	-	-	-
Waste Insights	337,642	103,727	<b>441,369</b>	274,593	73,732	<b>348,325</b>
	<b>3,440,056</b>	<b>1,305,281</b>	<b>4,745,337</b>	<b>2,764,957</b>	<b>973,264</b>	<b>3,738,221</b>
Restricted Funds			<b>1,598,818</b>			<b>1,000,706</b>
Unrestricted Funds			<b>3,146,519</b>			<b>2,737,515</b>
			<b>4,745,337</b>			<b>3,738,221</b>

We do not allocate costs to fundraising costs, as the costs are so small they're deemed immaterial. All costs regarding fundraising for the GBSC are considered to be expenditure relating to our charitable activities.

## 6 ANALYSIS OF COSTS (GROUP)

### ANALYSIS OF SUPPORT COSTS 2022

	Executive £	Establishment £	Finance & Admin £	ICT £	HR £	Governance £	2022 Total £
<b>CHARITABLE ACTIVITIES</b>							
Litter and Place Services	24,667	75,668	29,849	18,114	9,831	18,358	<b>176,487</b>
Education	9,131	28,010	11,049	6,705	3,639	6,796	<b>65,330</b>
Volunteering and Community Engagement	17,473	53,602	21,144	12,832	6,964	13,005	<b>125,020</b>
Awards and Accreditation	42,817	131,346	51,812	31,443	17,065	31,867	<b>306,350</b>
Centre for Social Innovation	17,225	52,841	20,844	12,650	6,865	12,820	<b>123,245</b>
Services	-	-	-	-	-	-	-
Smoking Related Litter	7,832	24,025	9,477	5,751	3,121	5,829	<b>56,035</b>
Campaigns and marketing	48,789	149,669	59,040	35,829	19,445	36,312	<b>349,084</b>
Waste Insights	14,498	44,474	17,544	10,647	5,778	10,790	<b>103,731</b>
	182,432	559,635	220,759	133,971	72,708	135,777	<b>1,305,282</b>

	Executive £	Establishment £	Finance & Admin £	ICT £	HR £	Governance £	2021 Total £
<b>CHARITABLE ACTIVITIES</b>							
Litter and Place Services	59,969	46,846	110,993	26,767	18,434	39,945	<b>302,954</b>
Education	20,408	15,943	37,772	9,110	6,274	13,593	<b>103,100</b>
WaterCare Programmes	25,024	19,549	46,315	11,170	7,692	16,669	<b>126,419</b>
Awards and Accreditation	31,002	24,218	57,380	13,838	9,530	20,650	<b>156,618</b>
Centre for Social Innovation	21,279	16,622	39,383	9,498	6,541	14,174	<b>107,497</b>
Campaigns and Marketing	20,377	15,919	37,715	9,096	6,264	13,573	<b>102,944</b>
Waste Insights	14,595	11,401	27,013	6,515	4,486	9,722	<b>73,732</b>
	192,654	150,498	356,571	85,994	59,221	128,326	<b>973,264</b>

## 7 NET MOVEMENT IN FUNDS (GROUP)

	2022 £	2021 £
The net movement in funds for the year is stated after charging:		
Depreciation of tangible fixed assets owned by the charity	21,181	28,970
Amortisation of computer software and systems owned by the charity	21,926	18,365
Auditor's Remuneration: Audit fee	33,812	18,500
Operating lease rentals: Land & Buildings	94,984	94,984
Operating lease rentals: Other	4,636	4,596

## 8 TAXATION

As a charity the company is exempt from tax on income and gains falling within chapter 3 part II Corporation Tax Act 2010 in S256 of the Taxation and Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

## 9 STAFF COSTS (GROUP)

Total Emoluments, including National Insurance contributions, pension contributions and benefits in kind amounted to:

	2022 £	2021 £
Staff Costs	1,818,205	1,783,036
National Insurance Contributions	177,901	161,963
Pension Contributions (Group Personal Plan)	131,786	130,704
Agency	5,850	-
	<b>2,133,742</b>	2,075,703
Benefits	18,384	14,925
	<b>2,152,126</b>	2,090,628

The above includes redundancy costs of £9,665 (2021 £nil).

## 9 STAFF COSTS (CONTINUED)

The average headcount of employees for the year allocated across the activities:

	2022	2021
Litter and Place	7	6
Education	3	3
WaterCare Programmes	9	13
Awards and Accreditation	7	6
Campaigns and Marketing	7	6
Centre for Social Innovation	6	6
Waste Insights	7	19
Administration and Management	10	8
	<b>56</b>	67

58 (2021 - 54) employees were accruing benefits under the Group Personal Pension Plan.

### Key management personnel

The key management personnel of the charity comprise the trustees and an executive team of six people FTE (2021: 7 FTE) including the Chief Executive Officer, Finance Director, Deputy Chief Executive Officer, Chief Operating Officer, Director of Communications, Director of Services and the Marketing Manager.

The charity Trustees are not paid nor receive other benefits but can claim expenses. Details of the expenses paid to the Trustees is provided in note 21. The total employee benefits paid to the executive team of the charity were £461,151 (2021: £475,210) including pension contributions of £29,515 (2021 - £28,416).

No executive team members are accruing benefits under the Defined Benefit Scheme.

The employees' emoluments for the executive team (some of whom are not key management personnel) fell into the following bands:

	2022	2021
£1 - £30,000	3	1
£30,001 - £40,000	2	1
£40,001 - £50,000	0	2
£50,001 - £60,000	3	3
£60,001 - £70,000	0	0
£70,001 - £80,000	0	0
£80,001 - £90,000	0	0
£90,001 - £100,000	1	1

There are no other staff members paid in excess of £60,000 per annum.

## 10 FIXED ASSETS (GROUP)

	Computer Systems £	Total £
<b>INTANGIBLE FIXED ASSETS</b>		
<b>Cost at 1 April 2021</b>	152,061	<b>152,061</b>
Additions during the year	127,111	<b>127,111</b>
<b>Cost at 31 March 2022</b>	279,172	<b>279,172</b>
<b>Accumulated amortisation at 1 April 2021</b>	116,945	<b>116,945</b>
Charge for the year	21,926	<b>21,926</b>
<b>Amortisation at 31 March 2022</b>	138,871	<b>138,871</b>
<b>Net Book Value at 31 March 2022</b>	140,301	<b>140,301</b>
Net Book Value at 31 March 2021	35,116	<b>35,116</b>

	Computer Hardware £	Office Fixtures and Fittings £	Total £
<b>TANGIBLE FIXED ASSETS</b>			
<b>Cost at 1 April 2021</b>	59,960	65,999	<b>125,959</b>
Additions during the year	3,784	-	<b>3,784</b>
<b>Cost at 31 March 2022</b>	63,744	65,999	<b>129,743</b>
<b>Accumulated depreciation at 1 April 2021</b>	52,874	27,301	<b>80,175</b>
Charge for the year	7,981	13,200	<b>21,181</b>
<b>Depreciation at 31 March 2022</b>	60,855	40,501	<b>101,356</b>
<b>Net Book Value at 31 March 2022</b>	<b>2,889</b>	<b>25,498</b>	<b>28,387</b>
Net Book Value at 31 March 2021	7,086	38,698	<b>45,784</b>

## 11 DEBTORS

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Trade Debtors	<b>1,120,806</b>	774,536	<b>1,050,806</b>	641,444
Intercompany Debtor	-	-	<b>163,002</b>	-
Accrued Income	<b>123,676</b>	224,888	<b>123,676</b>	224,621
Prepayments	<b>65,556</b>	66,919	<b>65,556</b>	66,919
	<b>1,310,038</b>	1,066,343	<b>1,403,040</b>	932,984

## 12 CREDITORS

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Trade Creditors	<b>307,489</b>	157,752	<b>307,489</b>	141,562
Social Security and Other Taxes	<b>329,606</b>	262,251	<b>317,223</b>	227,251
Intercompany Creditor	-	-	-	124,024
Accruals	<b>134,606</b>	26,975	<b>134,606</b>	26,975
Other Creditors	<b>56,881</b>	48,537	<b>56,881</b>	48,582
Deferred Income (Note 13)	<b>1,588,543</b>	1,104,190	<b>1,588,543</b>	956,953
	<b>2,417,125</b>	1,599,705	<b>2,404,742</b>	1,525,347

## 13 DEFERRED INCOME (GROUP)

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Income in advance brought forward	1,104,190	-	<b>1,104,190</b>	813,933	-	<b>813,933</b>
Income released in the year	(1,104,190)	-	<b>(1,104,190)</b>	(813,933)	-	<b>(1,104,190)</b>
Income deferred in the year	1,588,543	-	<b>1,588,543</b>	1,104,190	-	<b>1,104,190</b>
Income in advance carried forward	(1,588,543)	-	<b>(1,588,543)</b>	(1,104,190)	-	<b>(1,104,190)</b>
<b>MOVEMENT IN DEFERRED INCOME</b>	(484,353)	-	<b>(484,353)</b>	(290,257)	-	<b>(290,257)</b>

All deferred income relates solely to activity with the company. Income receivable is reviewed on an entitlement, probability and measurement basis. Income not meeting this criterion is treated as deferred income. This relates primarily to significant projects that are often paid for in advance of the work being completed, and our accreditation income which is paid in advance of being assessed.

## 14 PROVISIONS FOR LIABILITIES AND CHARGES (GROUP)

	Dilapidations £	Total 2022 £	Dilapidations £	Total 2021 £
Balance brought forward at 1 April 2021	(10,000)	<b>(10,000)</b>	(47,330)	<b>(47,330)</b>
Amount released in the year	-	-	-	-
Used during the year	-	-	-	-
Balance carried forward at 31 March 2022	(10,000)	<b>(10,000)</b>	(10,000)	<b>(10,000)</b>

This provision relates to expected decorating and carpeting dilapidations connected to the charity's head quarters, Elizabeth House. This is expected to be realised in 2024/25 (the end point of the lease).

## 15 UNRESTRICTED FUNDS (2021/22)

	Group							
	General Unrestricted £	Designated £	Pension Reserve £	2022 £	General Unrestricted £	Designated £	Pension Reserve £	2021 £
Balance of general fund at 1 April 2021	891,130	431,685	(4,975,000)	<b>(3,652,185)</b>	1,256,445		(4,439,522)	<b>(3,183,077)</b>
Transfer from unrestricted to restricted	-		-	-	-		-	-
Transfer between unrestricted funds	-	-	-	-	(431,685)	431,685	-	-
Retained unrestricted surplus for the financial year	304,982	(108,824)	461,000	<b>657,158</b>	66,370		462,522	<b>528,892</b>
Actuarial gain / (loss) on the defined benefit pension liability (Note: 22)	-		710,000	<b>710,000</b>	-		(998,000)	<b>(998,000)</b>
<b>BALANCE OF GENERAL FUND AT 31 MARCH 2022</b>	<b>1,196,112</b>	<b>322,861</b>	<b>(3,804,000)</b>	<b>(2,285,027)</b>	<b>891,130</b>	<b>431,685</b>	<b>(4,975,000)</b>	<b>(3,652,185)</b>
Total unrestricted funds (general plus designated, excluding pension reserve)	<b>1,518,973</b>				<b>957,500</b>			

## 15 UNRESTRICTED FUNDS (2021/22) CONTINUED

	Company							
	General Unrestricted £	Designated £	Pension Reserve £	2022 £	General Unrestricted £	Designated £	Pension Reserve £	2021 £
Balance of general fund at 1 April 2021	815,300	431,685	(4,975,000)	<b>(3,728,015)</b>	1,229,035		(4,439,522)	<b>(3,210,487)</b>
Transfer from unrestricted to restricted	-		-	-	-		-	-
Transfer between unrestricted funds				-	(431,685)	431,685		-
Retained unrestricted surplus for the financial year	413	(108,824)	461,000	<b>352,589</b>	17,950		462,522	<b>480,472</b>
Actuarial gain / (loss) on the defined benefit pension liability (Note: 20)	-		710,000	<b>710,000</b>	-		(998,000)	<b>(998,000)</b>
<b>BALANCE OF GENERAL FUND AT 31 MARCH 2022</b>	<b>815,713</b>	<b>322,861</b>	<b>(3,804,000)</b>	<b>(2,665,426)</b>	<b>815,300</b>		<b>(4,975,000)</b>	<b>(3,728,015)</b>
Total unrestricted funds (general plus designated)	<b>1,138,574</b>				<b>1,246,986</b>	<b>431,685</b>		

### DESIGNATED FUNDS

	1 April 2021	Income	Expenditure	31 March 2022	
Digital Infrastructure	220,240	-	(127,111)	93,129	For development of a new integrated CRM, website and accounting platform. Expected to be spent by 31 March 2023.
Green Flag Award Investment	109,445	74,571	-	184,016	To improve our digital offer and expand the programme reach
Transformation Fund	30,000	-	(30,000)	-	Aggregating three programmes: Litter & Place, Centre for Social Innovation, Waste
Penetration Testing	27,000	-	-	27,000	Ensuring our systems are secure. Expected to be spent by 31 March 2024.
Equity, Diversity and Inclusion	25,000	-	(12,500)	12,500	Investing in EDI excellence across the organisation. Expected to be spent by 31 March 2023.
IT Equipment	10,000	-	(3,784)	6,216	Laptop purchases. Expected to be spent by 31 March 2024.
Campaigns	10,000	-	(10,000)	-	Support to run our Love Parks campaign
	<b>431,685</b>	<b>74,571</b>	<b>(183,395)</b>	<b>322,861</b>	These funds have been designated for spend within 2021-22.

Note: these funds were newly designated at 31 March 2021, and so no comparator is shown for the prior year.

## 16 RESTRICTED FUNDS - 2021/2022 (GROUP)

	1 April 2021 £	Income £	Expenditure £	Transfer (to) / from Unrestricted £	31 March 2022 £
<b>PROJECT FUNDS BY ACTIVITY:</b>					
<b>VOLUNTEERING AND COMMUNITY PROGRAMMES</b>					
Ocean Recovery Project	21,357	7,906	27,481		<b>1,782</b>
Rivercare	21,162	160,335	181,497		-
BeachCare	-	2,857	2,857		-
Litter Heroes PPL	-	50,000	30,871		<b>19,129</b>
Habitat Development	-	(2,172)	(2,172)		-
	<b>42,519</b>	<b>218,926</b>	<b>240,534</b>	-	<b>20,911</b>
<b>AWARDS &amp; ACCREDITATION</b>					
Green Flag PPL	-	12,500	12,500	-	-
	-	<b>12,500</b>	<b>12,500</b>	-	-
<b>WASTE</b>					
Waste - PPL	-	85,000	28,050		<b>56,950</b>
	-	<b>85,000</b>	<b>28,050</b>	-	<b>56,950</b>
<b>EDUCATION</b>					
Eco-Schools donations		134,387	134,387		-
Eco-Schools	27,106		27,106		-
Eco-Schools PPL	-	25,000	25,000		-
	<b>27,106</b>	<b>159,387</b>	<b>186,493</b>	-	-
<b>CENTRE FOR SOCIAL INNOVATION</b>					
Social Innovation PPL	-	256,518	256,518	-	-
	-	<b>256,518</b>	<b>256,518</b>	-	-
<b>CAMPAIGNS</b>					
Love Parks PPL		104,820	97,623		<b>7,197</b>
Turning Tides	9,363		9,363		-
Anti-litter campaign PPL	-	50,000	44,824		<b>5,176</b>
GBSC PPL	-	131,000	131,000		-
	<b>9,363</b>	<b>285,820</b>	<b>282,810</b>	-	<b>12,373</b>
<b>SMOKING RELATED LITTER</b>					
SRL Research		216,667	87,500		<b>129,167</b>
	-	<b>216,667</b>	<b>87,500</b>	-	<b>129,167</b>

## 16 RESTRICTED FUNDS – 2021/2022 (GROUP) CONTINUED

	1 April 2021 £	Income £	Expenditure £	Transfer (to) / from Unrestricted £	31 March 2022 £
<b>OTHER PROJECT FUNDS</b>					
People's Postcode Lottery 2021	450,750		450,750		-
Equity, Diversity & Inclusion PPL		25,313	25,313	-	-
Communications PPL		28,350	28,350		-
	<b>450,750</b>	<b>53,663</b>	<b>504,413</b>	-	-
<b>TOTAL RESTRICTED FUNDS</b>	<b>529,738</b>	<b>1,288,481</b>	<b>1,598,818</b>	-	<b>219,401</b>

The above categories contain the following significant restricted funds:-

People's Postcode Lottery provides funding for multiple strands of work at Keep Britain Tidy. Funding includes support for Eco-Schools, the Great British Spring Clean, Love Parks, work on waste reduction and litter minimisation along with Equity, Diversity and Inclusion.

Care Programmes: funding was received from Anglian Water (RiverCare) helping us manage and support volunteer groups in looking after their local environment.

Education: Multiple corporations funded local elements of our Eco-Schools programme.

Cleanstreets CIC have provided funds for research into Smoking Related Litter.

Turning Tides is a project funded jointly by the Environment Agency and United Utilities to support beaches on the North-West coast.

## 17 ANALYSIS OF NET ASSETS BETWEEN FUNDS (GROUP)

	Fixed Assets £	Tangible Fixed Assets £	Net Current Assets £	Total 2022 £	Fixed Assets £	Net Current Assets £	Total 2021 £
Restricted Funds	-		219,401	<b>219,401</b>	-	529,738	<b>529,738</b>
Unrestricted Funds (including pension reserve)	140,301	28,387	(2,453,715)	<b>(2,285,027)</b>	35,116	(3,687,301)	<b>(3,652,185)</b>
	<b>140,301</b>	<b>28,387</b>	<b>(2,234,314)</b>	<b>(2,065,626)</b>	<b>35,116</b>	<b>(3,157,563)</b>	<b>(3,122,447)</b>

## 18 CONTINGENT LIABILITIES

There were no known contingent liabilities at 31st March 2022 (2021-£nil).

## 19 CAPITAL COMMITMENTS

Capital Commitments authorised and contracted at 31st March 2022 amounted to £nil (2021-£nil).

## 20 INDEMNITY INSURANCE

The Trustees and Officers of the Company are indemnified out of the assets of the Company against any liability incurred in that capacity in defending any proceedings in which judgement is given in favour or in which there is an acquittal or in connection with any application in which relief is granted by the court from liability for negligence, default, breach of duty or breach of trust in relation to the affairs of the Company. The annual premium that covers the Company is £10,000, which also included cover for former associated companies.

## 21 PENSIONS

With effect from 1st August 2008, the Charity set up a Group Personal Pension Scheme, which operates on a defined contribution basis.

In addition, the Charity operated a staff contributory pension scheme providing benefits for each complete year of pensionable service up to 31st July 2008. The Charity is the only significant employer in the scheme and takes responsibility for all of the liabilities it is appropriate to account or the scheme under the FRS 102 rules. The scheme is an exempt approved scheme under the terms of the Income and Corporation Taxes Act 1988 and is set up by a Trust deed administered by Trustees and funds are help separately from those of the Charity.

Benefits accrued at the rate of one-sixtieth of final pensionable earnings for each year of pensionable service up to 31st March 2004. Commencing 1st April 2008, the Pension Trustees changed the scheme but maintained the final salary element, benefits to accrue at the rate of one-eightieth of final pensionable earnings for each year of pensionable service; there was no change in contribution rates. The plan ceased all future service benefit accrual with effect from 31st July 2008 so that all members' benefits are now paid up. The pension charge for the year to 31st March 2022 was £nil (2021: £nil)

A formal actuarial valuation was carried out at 31 March 2022. The pension deficit as at 31 March 2022 is £3,804,000 (2021: £4,975,000). Future contributions are being negotiated with the Trustees of the scheme. The Charity is the principal employer and paid approximately £565,000 to reduce the deficit this year (2021: £554,000). Keep Britain Tidy will continue to make contributions in line with the terms agreed at the last triennial review until any new scheme of payments is agreed. Based on the current schedule of contributions dated March 2020, the charity expects to pay contributions in the region of £212,000 to the scheme during the next accounting period. The next triennial review will be based on figures at 31 March 2022.

The major assumptions used by the actuary were as follows:

### AVERAGE FUTURE LIFE EXPECTANCY FROM THE AGE OF 65 FOR PENSIONERS:

	Men	Women
Current	86.1	88.5
Future	87.1	89.1

## 21 PENSIONS CONTINUED

	31 March 2022	31 March 2021	31 March 2020	31 March 2019
Rate of increase in salaries	n/a	n/a	n/a	n/a
Rate of increase in pensions in payout				
Post 1 April 2005	2.25%	2.05%	1.6%	1.9%
April 2004 to March 2005	3.1%	2.75%	1.9%	2.4%
For other services	3.55%	3.45%	3.2%	3.3%
Rate of increases in inflation-linked pensions	3.15%	2.75%	1.9%	2.4%
Discount rate	2.6%	2.2%	2.2%	2.6%
Inflation assumptions (CPI)	3.15%	2.8%	1.8%	2.4%

	31 March 2022 £	31 March 2021 £	31 March 2020 £	31 March 2019 £
<b>ASSET VALUE</b>				
Property Funds	533,000	-	-	-
Bonds	5,018,000	5,191,000	3,244,000	2,881,000
Cash	359,000	335,000	105,000	202,000
Diversified Growth Fund	10,092,000	9,858,000	10,585,000	10,782,000
<b>TOTAL MARKET VALUE OF ASSETS</b>	<b>16,002,000</b>	<b>15,384,000</b>	<b>13,934,000</b>	<b>13,865,000</b>
<b>LONG TERM EXPECTED RATE OF RETURN</b>				
Equities	-	-	-	-
Bonds	2.6%	2.2%	2.2%	2.6%
Cash	2.6%	2.2%	2.2%	2.6%
Diversified Growth Fund	2.6%	2.2%	2.2%	2.6%
Actual return on scheme assets in the period	529,000	1,343,000	398,000	1,129,000
Present value of scheme liabilities	19,806,000	20,359,000	18,374,000	18,534,000
<b>DEFICIT VALUE OF THE SCHEME</b>	<b>(3,804,000)</b>	<b>(4,975,000)</b>	<b>(4,440,000)</b>	<b>(4,669,000)</b>

## 21 PENSIONS CONTINUED

	31 March 2022 £	31 March 2021 £	31 March 2020 £	31 March 2019 £
<b>ANALYSIS OF THE AMOUNT CHARGED TO THE STATEMENT OF FINANCIAL ACTIVITIES (SOFA)</b>				
Expected return on pension scheme assets	339,000	308,000	356,000	336,000
Interest on pension scheme liabilities	(443,000)	(399,000)	(476,000)	(482,000)
<b>NET INTEREST</b>	<b>(104,000)</b>	(91,000)	(120,000)	(146,000)
<b>Recognised in the SOFA as:</b>				
Cash contribution to the scheme deficit paid by the charity	(565,000)	(553,522)	(145,476)	(141,483)
Non cash other movements in the scheme deficit	461,000	462,522	25,476	(4,517)
<b>DEFINED BENEFIT PENSION SCHEME CONTRIBUTIONS AND NET INTEREST CHARGES</b>	<b>(104,000)</b>	(91,000)	(120,000)	(146,000)
Actual return less expected return on scheme assets	190,000	1,035,000	42,000	793,000
Changes in assumptions underlying the present value of scheme liabilities	520,000	(2,033,000)	162,000	(372,000)
<b>ACTUARIAL GAIN / (LOSS) RECOGNISED IN THE SOFA</b>	<b>710,000</b>	(998,000)	204,000	421,000
	<b>31st March 2022 £</b>	31st March 2021 £	31st March 2020 £	31st March 2019 £
<b>MOVEMENT IN PLAN ASSETS DURING THE YEAR</b>				
Fair value of plan assets at the beginning of the year	15,384,000	13,934,000	13,865,000	12,175,000
Expected return on plan assets	339,000	308,000	356,000	336,000
Actual return less expected return on pension assets	190,000	1,035,000	42,000	793,000
Contributions paid by employers	565,000	554,000	145,000	891,000
Benefits paid	(476,000)	(447,000)	(474,000)	(330,000)
Fair value of plan assets at the end of the year	16,002,000	15,384,000	13,934,000	13,865,000
<b>MOVEMENT IN PLAN LIABILITIES DURING THE YEAR</b>				
Opening defined benefit obligation	20,359,000	18,374,000	18,534,000	18,010,000
Interest on scheme liabilities	443,000	399,000	476,000	482,000
Benefits paid	(476,000)	(447,000)	(474,000)	(330,000)
Changes in assumptions underlying the present value of scheme liabilities	(520,000)	2,033,000	(162,000)	372,000
<b>CLOSING DEFINED BENEFIT OBLIGATION</b>	<b>19,806,000</b>	20,359,000	18,374,000	18,534,000
<b>DEFICIT IN THE SCHEME AT END OF THE YEAR</b>	<b>(3,804,000)</b>	<b>(4,975,000)</b>	<b>(4,440,000)</b>	<b>(4,669,000)</b>

## 21 PENSIONS CONTINUED

The Scheme's assets are currently invested in a mixture of cash, equities, bonds and a diversified growth fund. The overall expected return assumption has been aligned with the discount rate applied to the calculation of the scheme liabilities. The discount rate has been calculated using iBoxx Over 15 years Corporate Bonds Index for AA rated bonds (2.6% at the balance sheet date). This has been adjusted to reflect the duration of the liabilities and the range of yields within the index.

From 1st August 2008 when the final benefit scheme was closed to further accrual all members were entitled to inflation-linked deferred pensions and the link to salary was lost.

## 22 TRUSTEES' REMUNERATION AND EXPENSES

The directors of the company are the Trustees under Charity Law and received no remuneration in 2022 (2021 : £NIL).

Reimbursement for travel and other costs in attending meetings was paid to 1 trustee and amounted to £148 (2021 - 2 individuals totalling £463).

## 23 OTHER COMMITMENTS

### OPERATING LEASES

The total future minimum lease payments under non-cancellable operating leases is as follows:

	2022 £	2021 £
<b>LAND AND BUILDINGS</b>		
Within one year	49,470	112,470
Two to five years	36,770	<b>85,057</b>
	<b>86,240</b>	<b>197,527</b>
<b>OTHER</b>		
Within one year	4,636	4,636
Two to five years	6,336	10,817
	<b>10,972</b>	<b>15,453</b>

## 24 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH INFLOW / (OUTFLOW) FROM CONSOLIDATED OPERATING ACTIVITIES (GROUP)

	Notes	2022 £	2021 £
Net outgoing resources before defined benefit pension scheme charges		450,821	600,344
Contributions to the defined benefit pension scheme	20	(565,000)	(553,522)
Bank Interest Receivable		(367)	(9,000)
Depreciation Charges	10	21,181	28,970
Amortisation Charges	10	21,926	18,365
Decrease in Debtors		(243,695)	224,599
Decrease in Creditors		817,420	118,756
Defined benefit pension contributions paid less net finance income		-	-
Decrease in Provisions		-	-
<b>Net cash outflow from operating activities</b>		<b>502,286</b>	428,512

## 25 SUBSIDIARY COMPANIES

Encams Enterprises limited is a wholly-owned trading subsidiary of the Charity (company no: 03111004). The Charity holds £2 in share capital.

The registered office of Encams Enterprises limited is Elizabeth House, The Pier, Wigan, WN3 4EX.

Its memorandum of Association authorises the Charity to appoint or remove any directors from office.

Encams Enterprises Limited traded during the year and managed commercial sponsorship packages and collected commission on commercial agreements. Encams Enterprises transfers by charitable donation all profits from its activities to Keep Britain Tidy. £75,785 was paid in 2022 (2021: £25,153).

The amounts included within the consolidated accounts for the subsidiary company are:

	2022 £	2021 £
Turnover	662,959	58,763
Cost of Sales	287,721	10,143
<b>GROSS PROFIT</b>	<b>375,238</b>	48,620
Administrative Expenses	-	-
<b>OPERATING PROFIT /(LOSS)</b>	<b>375,238</b>	48,620
Interest Receivable	-	-
<b>PROFIT BEFORE TAX</b>	<b>375,238</b>	48,620
Taxation	-	-
<b>PROFIT AFTER TAX</b>	<b>375,238</b>	48,620
Balance Brought Forward	75,785	27,165
Gift Aid Distribution	(75,785)	-
<b>BALANCE CARRIED FORWARD</b>	<b>375,238</b>	75,785
Current Assets	392,782	274,212
Current Liabilities	(17,544)	(198,427)
<b>NET ASSETS AT 31 MARCH</b>	<b>375,238</b>	75,785

## 26 RELATED PARTY TRANSACTIONS

During the year the charity charged the subsidiary a total of £218,776 (2021: £10,000) in relation to services provided in relation to running the GBSC. There were no other related party transactions during the year.

At the year-end the subsidiary owed £99,355 to the charity (2021: the charity owed £124,024 to the subsidiary).

There were no other related party transactions during the year.

## 27 FINANCIAL INSTRUMENTS (GROUP)

The carrying amount of the financial instruments at 31 March were:

	2022 £	2021 £
Financial Assets:		
Debt Instruments, measured at amortised cost	1,050,806	866,065
<b>TOTAL</b>	<b>1,050,806</b>	<b>866,065</b>
Financial Liabilities:		
Financial Liabilities, measured at amortised cost	816,199	444,370
<b>TOTAL</b>	<b>816,199</b>	<b>444,370</b>

Debt instruments relate to trade debtors and debtors with our subsidiary.

Financial liabilities include trade creditors, accruals, other creditors and social security/taxes.

## ANALYSIS OF NET DEBT (GROUP)

	At 1 April 2021	Cash Flows	At 31 March 2022
Cash at Bank and in Hand	2,315,015	371,758	2,686,773

## 28 POST BALANCE SHEET EVENTS

There were no significant post balance sheet events requiring disclosure for the period ending 31/03/2022 (2021: an additional contribution of £375,000 was made towards the pension deficit).

## 29 FUNDS HELD AS AGENT

£7,942.68 is being held as an agent in relation to the National Litter Campaign for Defra.

**KEEP BRITAIN TIDY**

England & Wales - Charity number 1071737

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# Accounts

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**A COMPANY LIMITED BY GUARANTEE**  
**COMPANY REGISTRATION NUMBER: 3496361**  
**CHARITY NUMBER: 1071737**

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# TRUSTEES' REPORT

The Board of Trustees present their annual report and the audited financial statements for the year ended 31 March 2021.

## OUR ACHIEVEMENTS IN THE YEAR

### LITTER AND PLACE SERVICES



Membership of our professional local authority network for street scene, waste and enforcement managers remained steady, with 99 members drawn from local authorities and supporting businesses across England. However, we did not achieve our revised target to grow the network to 104 members, and in response, we are reviewing the membership offer for 2021/22.

We continued to deliver the award-winning 'We're Watching You' dog fouling campaign and the number of partners now involved totals 244. We also continued to deliver the #CrimeNotToCare fly-tipping campaign, which now has 50 partners signed up. In addition, we launched the 'Death Trap' roadside litter campaign.

We virtually trained 222 delegates and delivered 25 training courses across England. Customer satisfaction remains high, with 100% of delegates rating the training as good or excellent. To date, we have had 533 delegates through the National Enforcement Academy.

We launched a new Standard Operating Procedures Manual; this essential toolkit is for any officers enforcing environmental legislation and provides a step by step guide to the application of the law. The manual will work together with the Enforcement Academy training.

The annual Keep Britain Tidy Network Conference and Awards were held virtually over five days. On average, 75 delegates attended a session, and gave amazing feedback. The evening awards ceremony was a huge success and transmitted via YouTube and has been watched over 1,100 times.

We carried out 13 local environmental quality (LEQ) monitoring surveys on behalf of clients, including local authorities and cleansing contractors. We also delivered the National Survey How Clean is England 2020.

The Tidy City partnership between Keep Britain Tidy and Manchester City Council has continued with both parties working hard to achieve the Tidy City, continuous improvement status by the end of December 2021.

## EDUCATION



The previous financial year had been an extremely challenging one for schools, with COVID-19 regulations preventing a large percentage of pupils from physically attending school for many months. When pupils did return nationally, schools had to contend with teaching in bubbles, strict COVID-19 regulations and localised lockdowns. Yet, during this period, 550 schools achieved an Eco-Schools Green Flag, of which 298 schools were new to the programme, and 252 schools were renewing an existing Eco-Schools Green Flag. As a comparison (and reflecting the bi-annual nature of the Eco-Schools Green Flag), in the financial year 2018/2019, 337 schools achieved an Eco-Schools Green Flag. It means that in the last two years, Eco-Schools Green Flags have seen a growth of over 60%.

Eco-Schools training sessions went online for the first time to adapt to the 'new normal'. Six entirely new courses were developed to guide schools through the Eco-Schools programme from registration to renewing an existing Eco-Schools Green Flag. In total, over 160 individuals signed up for one or more of these training sessions.

Moving training online meant it was more accessible to teachers throughout England - location was no longer an issue, and sessions were delivered outside school hours. It also provided the Eco-Schools team with the opportunity to offer real-time support and guidance to schools, helping them maintain momentum and achieve an Eco-Schools Green Flag. One participant recently emailed: **"It's been such an amazing experience and I'm so grateful to you (Francis) and Lee and Karyn for guiding me through the journey and all the support you've offered."** And another kindly said: **"You clearly have the passion and drive in order to make our environment/world a better place. I appreciate the time you have taken and effort in order to help me and us as a school."** These comments are largely reflective of the positive feedback each of our training sessions has received. Online training is now something the Eco-Schools Team will continue to offer in the future.

Another adaptation the Eco-Schools Team made, which our previous annual report mentioned,

was developing #EcoSchoolsAtHome teaching resources. This financial year, these resources were nationally recognised in the Teach Primary Awards, winning an award for Best Free School Resource. The award prompted the Eco-Schools Team to develop the concept further, creating additional #EcoSchoolsAtHome Seven-Step resources and partnering with ethical children's clothing company Frugi to develop an #EcoSchoolsAtHome 10-day challenge. For the challenge, Eco-Schools worked with Instagram influencers and celebrities such as two-time Olympic champion Helen Glover and former Blue Peter presenter Radzi Chinyanganya. Having delivered the #EcoSchoolsAtHome 10-Day Challenge successfully, Frugi then wanted to support the Eco-Schools programme. It further agreed to pay the Eco-Schools Green Flag Fee for 150 schools and fund the Foundation for Environmental Education's (FEE) Learning About Forests Programme, introduced in England for the first time.

The Eco-Schools Team has worked with a variety of new companies and organisations in the past 12 months. For example, Jordan's Cereal recruited Eco-Schools to help launch the UK's first-ever virtual harvest festival, which involved working with JLS band member and farmer JB Gill on a virtual assembly and Harvest Poetry competition. Eco-Schools also worked with the UK's first 100% renewable electricity supplier Good Energy to recruit a Good Future Board of young shadow directors to present ideas and scrutinise Good Energy's business strategy. The world-renowned Hallé Orchestra approached Eco-Schools to help launch its Goddess Gaia resources about the beauty and fragility of the natural world and the dangers of human greed. Waste giants Viridor asked Eco-Schools to promote its recently developed circular economy app. The Eco-Schools Team has also been involved with another new app called Earth Cubs, which provides young people with hours of free, earth inspiring entertainment.

Alongside exciting new projects, the team has also continued working on existing projects in the past 12 months. For example, they relaunched the popular Mindfulness Minutes Campaign with an aspiration of achieving One Million Minutes of Mindfulness across schools in England before the end of the academic year. The successful relationship with Mars Wrigley continued for a year, with another effective Litter Less Campaign delivered. It involved UK nations and Ireland collaborating for the very first time on #LitterLessTogether.

On a final, positive note, 2021 also saw two nursery chains, Childbase Partnership (44 nurseries) and Tops Day Nurseries (34 nurseries), achieve an Eco-Schools Green Flag for each nursery in their organisation. Fantastic news, especially as the Early Year pathway was only launched two years previously. The Eco-Schools Team is now busy making plans to encourage other nursery and academy chains to follow suit.

## VOLUNTEERING PROGRAMMES

We have a family of regional volunteer projects working on England's watercourses and coastline. These projects encourage and support communities to look after and care for their local stretch of river, beach or canal, as well as helping to increase recycling and reusing items that might otherwise go to landfill. They hold regular clean-ups, carry out citizen science projects, survey wildlife, tackle non-native plant species, restore habitats and unite communities around their local waterways.

Over the past year, the COVID-19 pandemic affected project delivery. In line with the Government's lockdown measures, volunteering ceased for several months. However, volunteers have sprung back into action (when able) and have adapted their activities to continue their valuable volunteering contribution despite the difficult year.

With continued funding and support from a range of partners, the team has continued to perform strongly, with projects running in several areas of the country: RiverCare and BeachCare in the Anglian region; BeachCare and the Ocean Recovery Project in the South West; LoveMyBeach in the North West and WatersideCare in the Midlands.

Through our habitat development project, volunteers have gained a greater understanding of wildlife habitats. They have also increasingly been involved in delivering practical biodiversity activities, such as wildflower meadow creation, river restoration, non-native plant species removal, habitat creation and restoration activities,

increasing biodiversity value and improving public spaces for physical and mental wellbeing.

Keep Britain Tidy cannot achieve its goals alone and this is where our army of volunteers, who we call our #LitterHeroes, comes in, helping us care for the environment on their and your doorstep.

This year has been challenging for our #LitterHeroes and our growing army of #LitterHeroes Ambassadors. However, thanks to the players of the People's Postcode Lottery, we have kept them updated on the latest health and safety advice. For example, we provided specific information on how restrictions will impact litter-picking throughout the various stages of the lockdown and how to continue picking safely as and when appropriate.

We also provided engagement activities outside litter-picking, such as our 'Love Where you Live' campaign in April. It promoted various activities that #LitterHeroes could get involved with from the comfort and safety of their homes to better their local environment.

Finally, September saw the success of the postponed Great British Spring Clean. Our #LitterHeroes and #LitterHeroes ambassadors once again came out in force to support the campaign through the tailored mechanic of individual pledges. They helped spread the word, so the campaign achieved 29,380 posts across social media with a potential reach of over 120 million.



## AWARDS AND ACCREDITATION

Our high-profile programmes, designed to improve local beaches, parks and green spaces, continue to go from strength to strength. In April 2020, 73 beaches achieved the Blue Flag standard in England and 129 beaches earned the Seaside Award. However, due to COVID-19, many sites did not fly their flag because they could not meet the criteria during the bathing season, from 15 May to 30 September. The issues they faced included lack of lifeguard provision, closure of facilities, staff redeployment or not wishing to encourage visits to their area.

The number of parks and green spaces in the UK achieving the Green Flag Award in 2020 was 2,079, an increase of 5% on the previous year. Included in this figure were 332 Community Award winners, while 108 of the winners also achieved the additional Green Heritage Site Accreditation supported in England by Historic England.

Due to COVID-19, a revised judging model was implemented to ensure any judging complied with the Government's guidance or rules. This also meant that the awards announcement was moved from July to October. In place of the awards ceremonies, the announcement of winners was launched with a 'go green' event where parks and buildings were encouraged to light up green on the announcement day. Over 180 buildings took part, including Canary Wharf, the Liverpool waterfront, St James's Park London and the Guru Nanak Gurdwara in Smethwick.

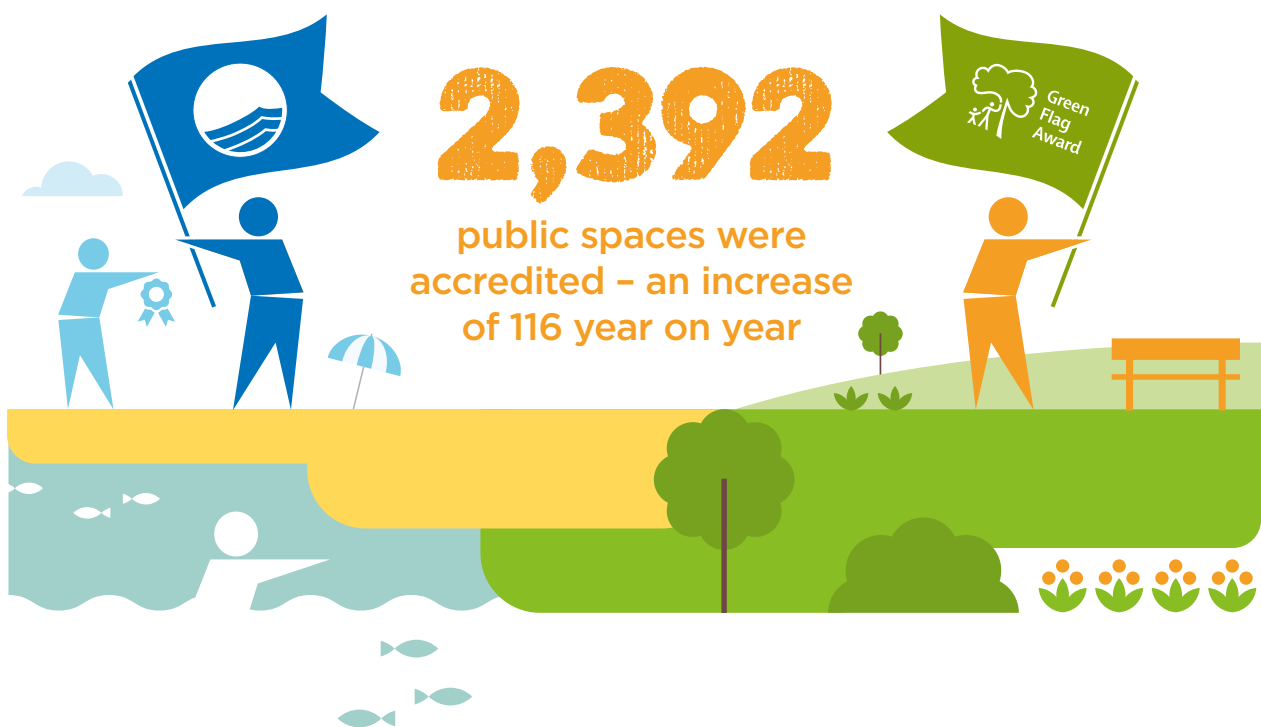
The scheme continues to be extended internationally, with 160 winners in 15 countries, including the USA, Australia, New Zealand and the UAE and a growing number of European countries.

COVID-19 meant developing an online induction training programme for judges, which was very successful and has received positive reviews.

The Green Flag Award programme continues to achieve ISO 9001 accreditation and the annual survey found that 96% of applicants rated their experience as good. The programme also developed and launched a resource hub providing a wealth of information to support the sector.

We want to see more local authorities investing in good quality public space to support a range of objectives, including the physical health and mental wellbeing of local communities and improved local biodiversity. There are now 260 local authorities in England holding one or more of our awards: the Blue Flag Award, Seaside Award, or Green Flag Award.

The growth of the Green Key programme, the sustainability award for the hospitality sector, was curtailed because most of the sector closed due to COVID-19. The programme's manager was furloughed for most of the year. In 2020, 28 sites held the award.



## CAMPAIGNS AND MARKETING



The Great British Spring Clean (GBSC), initially scheduled for March 2020, was on target to be our biggest-ever campaign. In just two months, before the campaign started, we had recruited more than 680,000 volunteers and organised 19,239 events.

Unfortunately, as we headed into life in lockdown on 21 March 2020, we decided to postpone the campaign until September.

By September, the country was more comfortable with life in lockdown. So we pivoted to encourage people to participate alone, in their family bubbles, or groups of no more than six, depending on local rules.

Because of the nature of the campaign, the pre-promotion activity for the March event had already achieved a great deal of media coverage and out-of-home space. It had generated lots of social media noise. So, when we began to promote the Great British September Clean in July, we effectively experienced two waves of the campaign, bolstering our marketing impact immensely. For this report, the numbers provided represent the cumulative impact of both waves of the campaign.

The campaign was backed, once again, by the Daily Mail, which supported it with content both in print and online. It helped us achieve 2,123 media clips across print, online and broadcast media, with an advertising value equivalency (AVE) of £282.8 million.

The social media element of the campaign exceeded our 2019 impact, with 123.9 million people reached and 29,380 posts about #GBSeptemberClean across Twitter, Instagram and Facebook.

Once again, thanks to our partnership with out-of-home provider Clear Channel, the campaign creative ran across Clear Channel platforms including Storm, Adshell Live, Malls, Wrap and Socialite, allowing the campaign to be seen in every

corner of the country and amplifying the message. This was worth a staggering £3.65 million.

The campaign's Great Big School Clean element was also on track to be bigger in 2020, with more than 171,000 children and young people already registered to take part. When we postponed, we started counting school participation from scratch and we are pleased that 10,816 pupils could join our September campaign. Once again, thanks to our partnership with Wilko, we could offer a £1,000 prize to one lucky school.

This year's Great British Spring Clean also saw us welcome out of hibernation the much-loved Wombles – the original eco-warriors who were encouraging children to reduce, reuse and recycle in the 1970s. The partnership meant we could take a 'real-life' Womble – Orinoco – into Parliament to help launch the campaign and even Prime Minister Boris Johnson, found the time to say hello.

Orinoco also helped us recruit a fantastic 216 MPs to support the campaign. Exclusive new, short animations for social media proved to be a big hit with our supporters. In addition, there was overwhelming support for the Wombles' re-emergence to back Keep Britain Tidy.

Some 289 local authorities and 407 town and parish councils signed up to support the campaign.

We also discovered that the campaign helped support the mental and physical wellbeing of volunteers. Of those who took part and completed our survey, 79% agreed that taking part helped improve their mood, 51% said it allowed them to be more active and 43% said it helped them feel less isolated.

#GBSeptemberClean participant: **“It gave me something to focus on other than COVID-19. It helped with my mobility and sanity, giving me purpose during a scary time.”**

## CENTRE FOR SOCIAL INNOVATION

The Centre for Social Innovation works with public, private and third-sector stakeholders to develop, pilot and scale new ways to prevent waste and litter and improve public spaces based on behavioural insight.

Despite the challenges posed by COVID-19 restrictions, we have continued to deliver high-quality research and innovation projects addressing issues across the charity's agenda and helping other teams evaluate their work. Lockdowns and other restrictions meant working in new ways and adapting to new online methods for our research, many of which we intend to keep using in 2021/22.

This year, we designed and conducted two exciting new pieces of behavioural research to gather insights about two key issues for local authorities. *Inside the Head of the Contaminator* focused on why people put the wrong things into their recycling and *Understanding Waste Management in HMOs: A Tenant Perspective* looked at waste issues arising from these property types. Local authorities co-funded both pieces of research, which the sector received exceptionally well. The research findings have since been used to design new behavioural interventions, several of which are now being piloted.

In July 2020, we worked urgently to deliver a new campaign and 'snap intervention' to address a huge surge in littering in parks after the initial easing of lockdown. The campaign drew on behavioural insights and was funded as part of the Government's coronavirus response. It launched nationally on 24 July as an in-situ intervention in eight parks and a free digital

campaign for councils and other organisations. BBC Breakfast covered the launch, which received extremely positive feedback from councils and the public alike: **"The picture and message are strong and it has resonated with local people here. We've had lots of positive comments about the campaign."** South Somerset. The campaign toolkit was downloaded 1,278 times and the campaign had a social media reach of 40 million. Of those people surveyed, 85% agreed the campaign conveyed an important message. Litter was reduced by up to 40% in parks where the campaign was installed as an intervention.

In December, we worked with nine authorities to develop a new user-tested behaviour change campaign to tackle recycling contamination caused by nappies. #TedSays was developed using insights from *Inside the Head of the Contaminator*. The campaign launched in March 2021 and provided significant value to the partners involved, not least drawing attention to the fact that one million parents, grandparents and carers are putting nappies into their recycling bins, causing substantial environmental damage. As a result of the campaign, we are now in dialogue with several nappy manufacturers about what they can do to tackle this universal issue for local authorities.

Looking ahead, work continues on a diverse programme of research and innovation pilots on issues including vehicle littering, food waste recycling and fly-tipping. Our evidence continues to inform the charity's policy, campaigns, and wider practice and provide the wider sector with a firm basis on which to build effective new approaches.



## WASTE INSIGHTS



The Waste Insights Team works with local authorities, waste companies, housing providers and schools to help people reduce waste and increase recycling. We do this through community engagement campaigns, education in schools, marketing communications, consultancy work, staff provision and training.

COVID-19 proved challenging for all teams in the charity, and the Waste Insights Team was no exception. All its face-to-face engagement work was put on hold, but it rose to the challenge of finding new ways of working to reach people through the Recycle for Your Community programme in East London.

The team took the reduce, reuse, recycle message to 3,772 children and adults, primarily through online sessions with schools and the community.

And the team successfully developed a stream of work surveying kerbside properties and blocks of flats regarding their waste and recycling bins – a vital support function for local authorities to improve services, drive down waste and increase recycling.

The team worked with software developer BBits to develop a bespoke survey app that revolutionised Keep Britain Tidy's data collection and management and puts us in a unique position in the market.

This year, a focus for the team was developing the new Contamination Reduction Programme together with the Centre for Social Innovation. The programme aims to design new and effective approaches to reduce recycling contamination.

The official results of the Contamination Hit Squad project delivered by the team with Resource London (a programme of the London Waste and Recycling Board) in 2019/20 were released. They showed 80% of households corrected their behaviour, with cost-effectiveness of up to £2.55 for every £1 spent. Building on this and the results of the Centre for Social Innovation's *Inside the Head of the Contaminator* research, the team worked with Milton Keynes Council to develop an innovative programme of behavioural interventions and support to tackle contamination in the town. It will be thoroughly evaluated to give the Council robust evidence about what works – results are forthcoming in summer 2021.

The team's priority way of working with local authorities in the future will be bespoke and innovative programmes of work to reduce waste and increase recycling quantity and quality, which are rooted in behavioural insights and robustly monitored.

## WE WOULD LIKE TO THANK



### OUR VOLUNTEERS

A huge thank you goes to the many volunteers who give up their time freely to help deliver our charitable objectives. During 2020/21, we received active support from our volunteers as follows:

- 2,073 Blue Flag and Green Flag Award judging and assessing days.
- 2,090 volunteer days across our RiverCare, WatersideCare and BeachCare programmes.
- 192,097 GBSC volunteers.

### OUR PARTNERS AND FUNDERS

The Board of Trustees gratefully acknowledge the valuable support we receive from many organisations for our campaigns and activities at both a national and local level during the year. We would mention specifically:

- Thorntons and Next for donating proceeds from the carrier bag charge to support our work.
- Frugi, Good Energy, Thames Water, Mars Wrigley, Reta Lila Howard Foundation and Lister Foundation for supporting our education programmes.
- Mars Wrigley, Red Bull, Co-op, Wilko, PepsiCo and Coca-Cola for funding the Great British Spring Clean campaign, and McDonald's and Costa for their donations.
- People's Postcode Lottery for its support in developing our charitable campaigns on litter, waste and support for our Eco-Schools programme.
- Garfield Weston for its support of the Great British September Clean.
- John Ellerman Foundation and Chapman Charitable Trust for supporting our Habitat Management work.
- Swire Charitable Trust for Keeping the Sowe Valley Buzzing.
- People's Postcode Emergency Fund and Barnsbury Trust for supporting the GBSC 2021.
- Co-op Midcounties Community Fund for its support of our policy and lobbying work.
- Lofthouse Trust for supporting Fylde BeachCare.
- The Environment Agency, United Utilities, South West Water, Severn Trent Water, Anglian Water and Canal & River Trust and Swire Charitable Trust for supporting the WaterCare programmes.

## LOOKING AHEAD

### PROTECTING LOCAL ENVIRONMENTAL QUALITY AS WE BUILD BACK BETTER

The world has changed beyond all recognition in the past 18 months and the work of Keep Britain Tidy to eliminate litter, end waste and improve the quality of public spaces has never been more important.

We have seen environmental vandalism by littering at an all-time high and unprecedented scenes in our treasured public spaces during the pandemic. As the nation's leading anti-litter charity, we have responded to these scenes, using our experience and expertise to fight for a litter-free environment for everyone and save our precious environment and wildlife from destruction.

If we are to tackle the pollution caused by litter, we know we need the Government's action now. Sadly, the pandemic has caused the Government to delay introducing critical environment policies, including a Deposit Return Scheme for drinks containers. Keep Britain Tidy continues to be at the forefront of calls for a comprehensive, 'all-in' scheme, which we know will see drinks container litter disappear off our streets and help tackle the climate emergency by capturing essential resources for recycling.

Over the next year, we will also help shape the design of the Extended Producer Responsibility (EPR) scheme for packaging. The EPR incentivises the producers that put the pollution packaging out there to reduce the amount they create and increase their use of refillable and easily recyclable alternatives. We will use our experience and expertise to make the case to the Government that the EPR scheme must also create the funding needed to tackle littering behaviours at a national level for the long term.

We will also work with manufacturers directly to launch the largest campaign yet to create behaviour change and reduce the environmental impact of some of Britain's most prolifically littered items.

Perhaps the most positive change to come out of millions of people being confined to their local area over the past 18 months is that more of us value and care about our green and blue spaces, recognising them as lockdown lifelines. Keep Britain Tidy will sustain the focus on precious green and blue space by campaigning for improved standards in water treatment and a reversal of the decline in investment in green space. We will measure our success by delivering engaging All Party Parliamentary Group meetings that lead the debates, an increased number of Green Flags and an uptick in awareness of the

environmental impact of the current laxness in most water treatment.

Through our annual Love Parks campaign, we will engage the public and support the professional parks community as they work to protect our green spaces against rising anti-social behaviour and cuts to their depleted resources. We will also develop new research and insights to highlight the importance of access to good quality green space, particularly in the most deprived communities. We will be at the forefront of raising awareness about the value, yet the precarious state, of our nations' parks and greenspaces.

We will also build on the impact on shared spaces we saw during COVID-19 by shining a light on wasteful behaviour at events such as festivals and sporting occasions and calling for new standards in waste management for all public events.

We will continue to deliver year on year growth within the Green Flag Award, which is approaching its 25th anniversary and continues to raise the quality of parks and green spaces around the country by setting the standard. We are adding value to the green space sector by providing more remote access events, including an online annual award ceremony, to maintain our position as an industry thought leader despite the proximity challenges of the pandemic.

We are also re-engaging with the hospitality sector through the Green Key award, ensuring that the industry keeps the Build Back Better mantra front and centre of its reopening strategies, including exhibiting at major industry conferences to introduce the scheme.

With the postponed COP26 Conference in Glasgow approaching, the climate emergency motivates us to work harder to achieve our mission of inspiring and empowering people to take local action in support of global environmental change. Critical to this challenge is educating and inspiring the next generation through our Eco-Schools programme, which engages more than 2.3 million students. We are dramatically improving the programme by launching a new Eco-Schools portal to better support teachers and pupils in making a significant environmental impact. The new portal will have over 100 effective actions schools can take to mitigate the climate and nature crisis, with many accessible for free or delivering cost savings to support schools to protect their pupils' future.

Keep Britain Tidy continues to lead the world with our knowledge and insight and our award-winning campaigns in this area. We are developing a new body of research targeting waste reduction to highlight the importance of the waste cycle's 'reuse and recycle' parts. We are also engaging the public in personal waste reduction activities through the

plastic challenge campaign launched in partnership with the Environment Agency.

We have also brought together our local authority offer to better support our councils with their environmental targets and ambitions. Our newly created Services Team now offers a streamlined service to local authorities that we anticipate will improve our successful marketing and delivery to these vital frontline utilities. In addition, we will work with councils on interventions that deliver a significant reduction in issues such fly-tipping and recycling contamination.

Within the charity, we are enhancing our digital capabilities through finance, CRM and website digital transformation projects, which improve our ability to track and communicate our impact. We are also improving the climate literacy of the staff group through organisation-wide training to ensure we keep the issue top of the agenda and investing in improving the organisation's equality and diversity.

Our army of volunteers is essential to our goals. Our litter-picking community grew during the pandemic, with the number of people identifying themselves as Litter Heroes more than doubling to almost 5,000. In the coming year, we will bring communities together across the nation to join the Great British Spring Clean, the UK's largest mass-action environmental campaign, aiming to achieve a million miles of litter-picking across the country collectively.

As we Build Back Better, our challenge as the nation's leading anti-litter charity is to do our part to help everyone clean up their act. We will campaign for the improvements that our evidence-based approach leads us to conclude will reverse climate and community harm, and to act to make the world fit for future generations.

**Allison Ogden-Newton OBE**

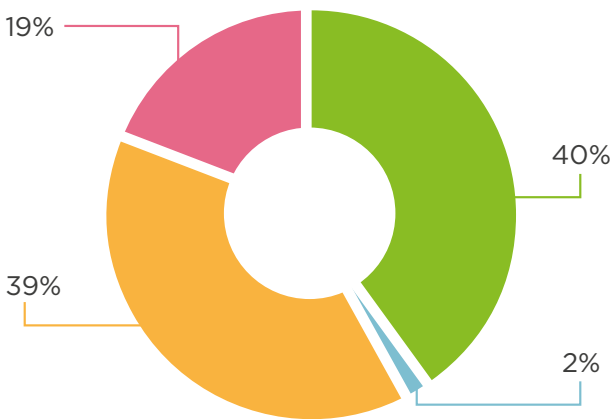
# FINANCIAL REVIEW

We are delighted to report a total income of £4.3m in 2021 (2020: £4.86m). This includes donated services valued at £0.46m (2020: £0.51m). With an expenditure of £3.83m (2020: £4.83m), we have a surplus of £483k (2020: £28k). Following a £998k loss (2020: £204k gain) on the defined benefit pension scheme, our net movement in funds was a reduction of £515k (2020: a gain of £232k).

## WHERE OUR INCOME CAME FROM

It would not be possible to continue to carry out our work without the generosity of all our local authority clients, partners, volunteers and supporters. Although we do not proactively engage with the general public to raise funds, we work with commercial organisations where we believe our interventions can change behaviour and reduce waste and litter. Where there are commercial arrangements in operation, there is a formal commercial participator agreement in place.

## INCOME 2020/21 BY SOURCE



- Central Government/Other public sector
- Local authorities
- Other
- Donations

### LOCAL AUTHORITIES

**£1.732M**

To provide various anti-litter advice and campaign materials, waste reduction programmes, accreditation programmes and our Eco-Schools awards programme.

### DONATIONS

**£0.808M**

This represents the time given freely by our specialist volunteer judges and project coordinators, without which we would be unable to continue running our services. The figure also includes income donated through the 5p carrier bag charge.

### OTHER

**£1.695M**

To provide support to deliver our work, including funding research into behaviour change programmes, waste reduction schemes and delivery of campaigns such as the Great British Spring Clean.

### CENTRAL GOVERNMENT/OTHER PUBLIC SECTOR

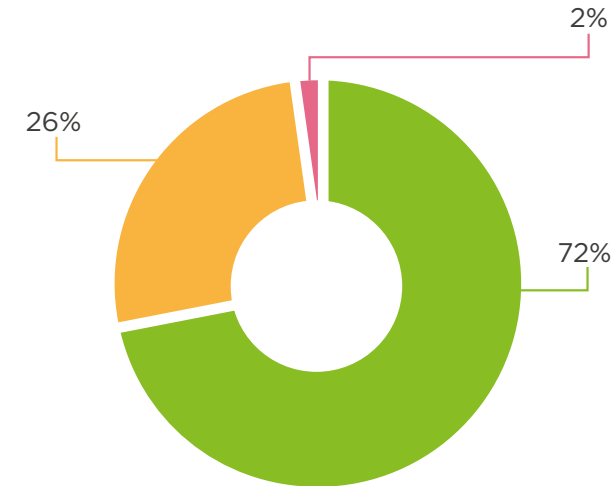
**£0.184M**

These are specific grants across many different projects, including accreditations, the Centre for Social Innovation, volunteer programmes and campaigns.

## WHERE THE MONEY IS SPENT

Our total spend for the year was £4.586m (2020: £4.826m). We manage our expenditure to maximise the delivery of our programmes and activities within the boundaries of the funding we can secure.

### BREAKDOWN OF OUR CHARITABLE ACTIVITIES EXPENDITURE



- Support costs
- Direct programme delivery
- Defined benefit pension

#### SUPPORT COSTS

**£0.973M**

These stand at 25% of total income (2020: 21%) and are essential to ensuring that the charity is well run.

#### DIRECT PROGRAMME DELIVERY

**£2,673M**

To deliver our valued work directly across all our programme areas.

#### DEFINED BENEFIT PENSION

**£0.091M**

To service our historic underlying defined benefit pension scheme, which was closed to new members in 2008.

Total fund balances (before recognising the FRS 102 pension liability) amounted to £1.853m (2020: £1.805m) including the balance of the unrestricted general fund at the end of the year of £.0891m (2020: £1.256m).

## RESERVES POLICY

The Trustees believe that the charity should hold financial reserves because:

- it has no endowment funding
- it requires protection against and the ability to continue operating despite unforeseen setbacks
- it requires the ability to take advantage of change and opportunities to further its objectives.

The Trustees have reviewed the reserves policy and reassessed the amount needed to ensure the charity can run efficiently and sufficiently to mitigate risks of events outside their control. Each year the Trustees consider the appropriate level of free cash reserves. They review Keep Britain Tidy's requirements and consider a sustained fall in income of 10-15% to be a reasonable basis for setting a minimum level. The Trustees' intention is to hold sufficient reserves to enable expenditure to be reduced in a managed fashion, should the need arise, avoiding the need to halt work abruptly. The Trustees have agreed that free reserves should normally be within a range of eight to twelve weeks' unrestricted expenditure, excluding time valued in kind. At 31 March 2021, the expected operating costs of Keep Britain Tidy for a 10-week period are forecast to be circa £1m.

The level of free unrestricted reserves stands at £1.296m, excluding the deficit on the pension scheme which is classed as a longer-term liability. Details of the charity's funds are shown in Notes 15 and 16. An analysis of the charity's net assets between the funds is given in Note 17. The cash balances of the charity at 31 March 2021 were £2.32m (2020: 1.89m). The Trustees consider that sufficient resources are held in an appropriate form.

## EMPLOYEES

There is a continued commitment to forging an organisation where staff feel supported and included. Employees are kept informed via *The Weekly News*, as well as through meetings, emails, and intranet and through communications from the Chief Executive. The charity supports equality of opportunity and is committed to the training and development of its employees. There is a strong desire to retain a degree of flexible working and a selection of employee benefits. An individual's development is assessed through annual appraisals. Training and development programmes are provided to develop employees for both their current and future roles and to meet the charity's present and future needs.

## PENSIONS

In addition to the current money purchase scheme, the charity operated a defined benefit pension scheme until 2008. The actuarial surplus or deficit on the funding of the scheme is recalculated annually and the deficit at 31 March 2021 of £4.975m (2020: £4.440m) is shown in Note 21 to the accounts. The current accumulated deficit in the scheme is deducted from unrestricted reserves under FRS 102 principles. The Trustees are aware of the volatile nature of the deficit calculated according to FRS 102 and that this deficit will vary greatly depending on the assumptions made at valuation dates. The most recent recalculation resulted in a recognised actuarial net loss of £0.998m (2020: actuarial net gain of £0.204m) being recorded in the charity's Statement of Financial Activities due to these changing assumptions. The deficit under FRS 102 increased by a net £0.535m (2020: reduced by a net £0.229m) at March 2021 when calculated net of contributions made to the scheme and interest charges during the year.

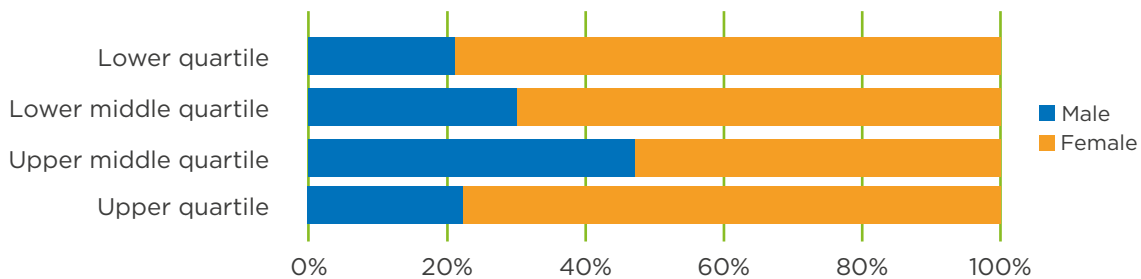
## GOING CONCERN

In meeting their obligation to consider the going concern status of the organisation, the Trustees have reviewed the revised plans and forecasts prepared by management for the period to September 2022. Particular regard was placed on the organisation's ability to meet its obligations regarding the deficit on the defined benefit pension scheme. They have considered the organisation's ability to fund its activities and recognise the need for the charity to find new sources of income and funding. The Trustees have concluded that the forecasts prepared are appropriate and the organisation can reasonably expect to continue to fund its programmes and activities. They also believe the charity can meet its financial obligations regarding contributions towards the deficit on the defined benefit pension scheme as agreed with the pension scheme Trustees. The organisation's progress with meeting its forecasts will be monitored and mitigating actions taken if necessary. The Trustees have concluded that it is appropriate to consider the organisation a going concern.

## GENDER PAY REPORTING

We have undertaken to disclose our gender pay voluntarily in line with best practice. We are pleased with the results, which show clearly we have a culture of equal pay with no real deviations based on gender. The mean difference between the average hourly pay of women and men across the organisation is £6.77 in favour of women, and the median difference is £0.13 in favour of men, as at 31 March 2021. The mean pay gap is negatively higher due to more highly paid women staff at Keep Britain Tidy (an increase of 4.8 on last year's figures) due to a staff change at Executive level. However, the median gap, based on the mid-point figures is negligible. This is due to having a good mix of male/female and salary ranges at all other levels of the organisation in the upper middle, lower-middle and lower quartiles of Keep Britain Tidy. This graph shows the percentage of staff by gender in each pay quartile.

### GENDER PAY EARNINGS BY QUARTILE



## ETHNICITY PAY REPORTING

We have undertaken to voluntarily disclose our ethnicity pay gap in line with best practice.

Average Keep Britain Tidy hourly pay: £15.54

Average pay for white Keep Britain Tidy staff: £16.09

Average pay for non-white Keep Britain Tidy staff: £13.87

We have two non-white staff members in the organisation, both of whom are in the under-30 age group and are in the lower quartile salary levels.

As part of our Equity, Diversity and Inclusion work, we are setting targets for non-white representation levels to reflect the demographics of the UK. We will monitor progress against these targets alongside salary gaps to assess improvements.

## GOVERNANCE

### OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES OF THE CHARITY

We aim to keep Britain tidy. That means more to us than just picking up litter. It means creating clean beaches, parks and streets. It means creating sustainable practices and eliminating unnecessary waste.

We aim to inspire the people of Britain to eliminate litter and end waste for now and future generations.

We will fight for people's right to live and work in places where they can be proud and prosper.

We are here to take huge collective strides, made up of small individual steps, to change behaviour permanently by spotlighting the problem daily.

Following the Articles of Association, the objects for which the charity is established are:

- To educate the public concerning the preservation, protection and enhancement of the environment, the use of sustainable waste management practices and the impact of individuals' actions on the environment.
- To protect, preserve and enhance the environments of town and country in the United Kingdom for the general benefit of the nation at large.
- To preserve and protect the physical and natural environment for the public benefit by promoting waste reduction, reuse, reclamation and recycling of waste materials and the benefits of sustainable consumption and production.

### GOVERNING DOCUMENT

Keep Britain Tidy ('the company') is incorporated in the United Kingdom as a private company limited by guarantee (registration number: 3496361) and is a registered charity (charity number: 1071737). The present Trustees and any past Trustees who served during the year are given on page 18. The names of the Chief Executive and the senior executive team are listed on page 19 and the external advisers are set out on page 20.

The Company is governed by Articles of Association which were last adopted at the Annual General Meeting on 6 December 2012.

### REGISTERED OFFICE

Elizabeth House  
The Pier  
Wigan  
WN3 4EX

### THE BOARD OF TRUSTEES

The Board of Trustees is responsible for the overall governance of Keep Britain Tidy. The Board of Trustees had seven members at 31 March 2021; the Articles of Association require there to be no less than four or more than 14. The Board may increase or reduce the number within that limit as they consider appropriate. Trustees are normally appointed by the Board for three years through a transparent and open recruitment process. They may then be appointed for a further one term of up to three years. They retire in rotation to ensure that the Board has the full range of skills and experience needed to determine and monitor the charity's strategic direction. The current Chair was appointed in April 2016. During 2020/21, there were no new Trustees appointed, and no Trustees resigned at the end of their term.

The Board of Trustees met five times this year. At these meetings, they set the organisation's business strategy, approve business plans and budgets and review its operational, health and safety, and financial performance. They work closely with the key management staff and must understand all aspects of the charity's work.

### TRUSTEE INDUCTION AND TRAINING

There is a comprehensive induction programme for new Trustees and all Trustees are encouraged to attend appropriate training events that will help them with their roles and responsibilities. In addition, Trustees are kept fully up to date with the organisation's operations through presentations at Board meetings, regular reports and invitations to participate in external events.

All Trustees give their time freely but are entitled to reimbursement of expenses incurred in attending Board and other meetings or performing other duties as a Trustee of the charity. Trustees are required to disclose all relevant interests and formally register them at Board meetings. Details of Trustee expenses and related party transactions are disclosed in Note 22 and Note 25, respectively.

There are two sub-committees to the Board, each of which has established terms of reference and report back directly to the Board.

## AUDIT AND FINANCE COMMITTEE

The committee comprises some Trustees who, in the opinion of the Board, are most appropriately qualified to exercise independent judgement on the matters relevant to the committee. The committee's role is to oversee risk management, the scope and findings of any audit work commissioned and the charity's policies and practices regarding accounting, anti-fraud and whistleblowing. In addition, it reviews the external audit arrangements and the charity's financial reports, including financial forecasts and budgets. The committee reviews the Reserves Policy and the charity's position in respect of its liability to meet any deficit on the defined benefit pension scheme. The committee operates in an advisory capacity to the main Board on all these matters. It met seven times this financial year.

## REMUNERATION NOMINATION COMMITTEE

The committee comprises several Trustees who, in the opinion of the Board, are most appropriately qualified to exercise independent judgement on the matters relevant to the committee. The committee's role is to review HR policies and procedures, and consider matters relating to the awarding of general pay increases and the remuneration of key management staff, along with making recommendations to the Board of Trustees regarding the appointment of Trustees and the Chair. The committee operates in an advisory capacity to the main Board on all these matters. The committee met two times during this financial year.

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## MEMBERS OF THE BOARD OF TRUSTEES

The following directors (who are also Trustees of the charity) held office between 1 April 2021 and the date of this report (6 October 2021):

NAME	DATE APPOINTED	
Suzy Brain England OBE	1 April 2016	Chair
Philippa Anderson	1 May 2016	Deputy Chair (appointed Deputy Chair 1 February 2018). Chair of Remuneration and Nomination Committee from 26 July 2019
David Membrey	10 January 2017	
Kresse Ann-Marie Wesling MBE	15 November 2018	
Ben Page	15 November 2018	Resigned 6 October 2021
Vincent Neate	25 March 2019	Chair of the Audit and Finance Committee from 10th January 2020
Raymond Mills	16 April 2019	
Vanessa Maselino	6 October 2021	
Lydia Burns	6 October 2021	
Muhammad Ali	6 October 2021	

## STATEMENT OF TRUSTEES' RESPONSIBILITIES AND CORPORATE GOVERNANCE

The Trustees, who are also directors of Keep Britain Tidy for the purposes of company law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP 2015 (FRS 102)
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue operating.

The Trustees are responsible for ensuring that adequate accounting records are kept which 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. The Trustees are responsible for ensuring the maintenance and integrity of the corporate and financial information on the Keep Britain Tidy website.

## MANAGEMENT AND STAFFING

The Chief Executive Officer is appointed by the Trustees to manage the day to day operations of the charity. To facilitate effective operations, the Trustees have approved a detailed scheme of financial delegation for the Chief Executive Officer and other key management staff. The Chief Executive Officer is also responsible for ensuring that the charity delivers the business plan and services specified and that key performance indicators are met.

## KEY MANAGEMENT PERSONNEL – THE EXECUTIVE TEAM

Allison Ogden-Newton OBE	Chief Executive Officer
Richard McIlwain	Deputy Chief Executive Officer
Ruth Jenkins	Finance Director/ Company Secretary
Katherine Armitage	Chief Operations Officer
Helen Bingham	Director of Communications
Nicola Boon	Marketing Manager
Elizabeth Kenyon	Director of the Centre for Social Innovation

## PAY POLICY FOR KEY MANAGEMENT PERSONNEL

The Trustees are responsible for setting the framework and broad policy for the remuneration of the charity's Chief Executive Officer and Executive Directors. Overseen by the Remuneration and HR Committee, they ensure that all appropriate factors are taken into account in setting executive pay policy, including affordability, encouraging optimal performance and consistency with individual contributions to the organisation's success. Salaries are set to be both appropriate and competitive according to market rates.

## CORPORATE GOVERNANCE

Internal controls over all forms of commitment and expenditure continue to be reviewed to improve their effectiveness. Processes are in place to ensure that performance is monitored and the appropriate management information is prepared and reviewed monthly by executive management and regularly by the Audit and Finance Committee and the Board of Trustees. The internal control systems are designed to provide reasonable but not absolute assurances against material misstatement or loss. They include:

- A strategic plan and annual budget approved by the Trustees.
- Regular consideration by the Trustees of financial results, variances from budget and non-financial performance indicators.
- Delegation of day to day management authority and segregation of duties.
- Identification and management of risks.

The charity is subject to a full external audit each year and the findings of this process are presented independently to the Board. In addition, the Board take specialist advice on matters of specific interest or concern as and when considered necessary. In the year to March 2021, the Board did not commission any pieces of work of this nature.

## RISK MANAGEMENT

The charity maintains a corporate risk register covering a wide range of organisational risks. The Executive Team reviews the risk register regularly to ensure that mitigating actions and activities are appropriate and timely. Risks are categorised by their likelihood and the impact on the charity and each risk is assigned to a member of the Executive Team for overall management. Due regard is also taken of the effectiveness of existing controls.

The Trustees, both through the Audit and Finance Committee and at Board meetings, have examined the risk management system and the risk register with particular attention to the major risks identified. They are satisfied that a proper system is in place and that appropriate measures are being taken where necessary to mitigate the potential impact.

The Trustees consider that there are two principal risks facing the organisation and these are detailed below:

**Defined benefit pension scheme** – The Trustees are aware of the additional financial risk to the organisation posed by the current projected deficit in the defined benefit pension scheme. The Trustees maintain a close dialogue with the Pension Scheme Trustees. An agreed deficit reduction plan is in place, which is both affordable to Keep Britain Tidy and considered sufficient to meet the scheme liabilities. Keep Britain Tidy has worked closely with the Pension Trustees and advisers to implement a revised strategy to manage down the pension deficit quicker through an additional investment of £750k from the charity to the pension fund over the current three-year review period above the usual ongoing contribution payments. This is in addition to an additional investment of £750k in 2018/19.

**Informing and influencing** – The Trustees are aware of the additional risks facing the charity as a result of changes to government policies, the impact of Brexit and charity sector regulation. The Trustees aim to mitigate this risk through engaging with key decision-makers and influencers in government, particularly regarding the environment. We maintain senior-level involvement in key governmental campaigns such as the Anti-Litter Campaign, where we are joint partners. We have also developed clear policy positions in specific areas.

## PROFESSIONAL ADVISERS

Auditor:	MHA MacIntyre Hudson
Solicitors:	Forbes Solicitors Dechart LLP (for Intellectual Property matters)
Bankers:	HSBC Bank Plc
Actuaries:	Broadstone Consulting

## STATEMENT OF DISCLOSURE OF INFORMATION TO AUDITOR

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees' Annual Report was approved by the Trustees on 6 October 2021 and authorised to be signed on its behalf by:



**SUZY BRAIN ENGLAND OBE  
CHAIR AND TRUSTEE**

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF KEEP BRITAIN TIDY FOR THE YEAR ENDED 31 MARCH 2021

## OPINION

We have audited the financial statements of Keep Britain Tidy (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities, the Group and Charity Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard (FRS) 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2021, and of their incoming resources and application of resources, including their income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared following the requirements of the Companies Act 2006.

## BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report.

We are independent of the group and parent charitable company per the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's (FRC's) Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our

evaluation of the Trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## OTHER INFORMATION

The Trustees are responsible for the other information, which comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we therefore do not express any form of assurance conclusion.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we must determine whether there is either a material misstatement in the financial statements or of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements;
- The Trustees' Report has been prepared in accordance with applicable legal requirements.

## MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the group and parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us
- the parent charitable company's financial statements are not in agreement with the accounting records and returns
- certain disclosures of directors' remuneration specified by law are not made
- we have not received all the information and explanations we require for our audit
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

## RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement included in the Trustees' Report, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

## AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement

when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below:

- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements.
- Ask management to identify any instances of known or suspected instances of fraud.
- Ask management about any actual and potential litigation and claims.
- Reviewing the design and implementation of control systems in place and testing operational effectiveness.
- Performing audit work over the risk of management override, including testing journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias
- Reviewing minutes of meetings of those charged with governance
- Reviewing financial statement disclosures alongside supporting documentation to assess compliance with applicable laws and regulations.

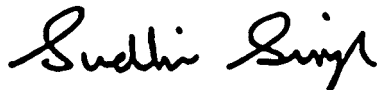
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the [Financial Reporting Council's website](#). This description forms part of our auditor's report.

## USE OF THIS REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's Trustees, as

a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**SUDHIR SINGH FCA (SENIOR STATUTORY AUDITOR)**

For and on behalf of MHA MacIntyre Hudson  
Chartered Accountants & Statutory Auditor  
2 London Wall Place  
London  
EC2Y 5AU

17 November 2021

MHA MacIntyre Hudson is eligible to act as auditor in terms of section 1212 of the Companies Act 2006.

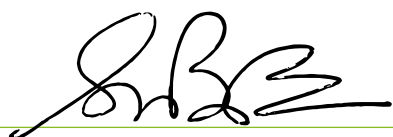
## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £	
<b>INCOMING RESOURCES</b>							
Donations	2	808,203	-	808,203	586,490	-	586,490
Charitable Activities	3	2,540,204	981,157	3,521,361	3,343,360	914,643	4,258,004
Investment Income		9,000	-	9,000	10,718	-	10,718
<b>Total Incoming Resources</b>		<b>3,357,408</b>	<b>981,157</b>	<b>4,338,565</b>	3,940,568	914,643	<b>4,855,212</b>
<b>RESOURCES EXPENDED</b>							
Raising Funds	4	-	-	-	-	-	-
Charitable Activities	5,6	2,737,515	1,000,706	3,738,221	3,821,409	885,404	4,706,813
<b>Sub Total - Operational Expenditure</b>		<b>2,737,515</b>	<b>1,000,706</b>	<b>3,738,221</b>	<b>3,821,409</b>	885,404	<b>4,706,813</b>
Other Expenditure	21	91,000	-	91,000	120,000	-	120,000
<b>Total Resources Expended</b>		<b>2,828,515</b>	<b>1,000,706</b>	<b>3,829,221</b>	3,941,409	885,404	<b>4,826,813</b>
<b>NET INCOME/ (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>528,893</b>	<b>(19,549)</b>	<b>509,344</b>	(841)	29,240	<b>28,398</b>
<b>TRANSFERS BETWEEN FUNDS</b>							
Transfers from unrestricted to restricted	15	-	-	-	(50,684)	50,684	-
<b>OTHER RECOGNISED GAINS AND LOSSES</b>							
Actual gains / (losses) on the defined benefit pension scheme	21	(998,000)	-	(998,000)	204,000	-	204,000
<b>NET MOVEMENT IN FUNDS</b>		<b>(469,107)</b>	<b>(19,549)</b>	<b>(488,656)</b>	152,475	79,924	<b>232,398</b>
<b>RECONCILIATION OF FUNDS</b>							
Total funds brought forward	16,17	(3,183,077)	549,286	(2,633,791)	(3,335,552)	469,363	(2,866,189)
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>(3,652,184)</b>	<b>529,737</b>	<b>(3,122,447)</b>	(3,183,077)	549,286	<b>(2,633,791)</b>

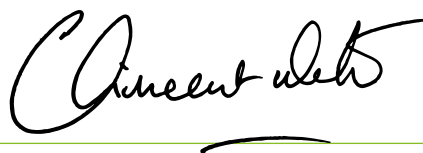
All activities are continuing.

The notes on pages 27 to 48 form part of these financial statements.

These financial statements were approved by the directors and authorised for issue on 6 October 2021 and signed on their behalf by:



Suzy Brain England OBE - **DIRECTOR**



Vincent Neate - **DIRECTOR**

## CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2021


	Notes	2021		2020	
		£	£	£	£
<b>FIXED ASSETS</b>					
Intangible Fixed Assets	10		<b>35,116</b>		39,481
Tangible Fixed Assets	10		<b>45,784</b>		75,326
			<b>80,900</b>		114,806
<b>CURRENT ASSETS</b>					
Debtors and Prepayments	11	<b>1,066,343</b>		1,290,942	
Cash at Bank and in Hand		<b>2,315,015</b>		1,890,933	
		<b>3,381,358</b>		3,181,875	
<b>CURRENT LIABILITIES</b>					
Creditors amounts falling due within one year	12	<b>(1,599,705)</b>		(1,480,950)	
<b>NET CURRENT ASSETS</b>			<b>1,781,653</b>		1,700,925
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>1,862,553</b>		1,815,731
Provisions for liabilities and charges	14		<b>(10,000)</b>		(10,000)
<b>NET ASSETS EXCLUDING PENSION LIABILITY</b>			<b>1,852,553</b>		1,805,731
Pension scheme liability	21		<b>(4,975,000)</b>		(4,439,522)
<b>NET LIABILITIES</b>			<b>(3,122,447)</b>		(2,633,791)
<b>FUNDS</b>					
Restricted Funds	16	<b>529,738</b>		549,286	
Designated Funds	15	<b>431,685</b>		-	
General Unrestricted Funds	15	<b>891,130</b>		1,256,445	
Pension Reserve	15	<b>(4,975,000)</b>		(4,439,522)	
			<b>(3,122,447)</b>		(2,633,791)

The notes on pages 27 to 48 form part of these financial statements.

These financial statements were approved by the directors and authorised for issue on 6 October 2021 and signed on their behalf by:



Suzy Brain England OBE - **DIRECTOR**



Vincent Neate - **DIRECTOR**

## CHARITY BALANCE SHEET AS AT 31 MARCH 2021

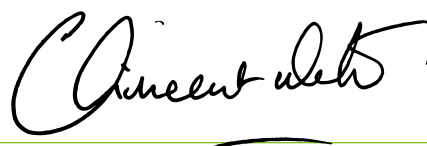
	Notes	2021		2020	
		£	£	£	£
<b>FIXED ASSETS</b>					
Intangible Fixed Assets	10		<b>35,116</b>		39,481
Tangible Fixed Assets	10		<b>45,784</b>		75,326
			<b>80,900</b>		114,806
<b>CURRENT ASSETS</b>					
Debtors and Prepayments	11	<b>932,984</b>		1,535,918	
Cash at Bank and in Hand		<b>2,298,186</b>		1,538,792	
		<b>3,231,170</b>		3,074,710	
<b>CURRENT LIABILITIES</b>					
Creditors amounts falling due within one year	12	<b>(1,525,347)</b>		(1,400,950)	
<b>NET CURRENT ASSETS</b>			<b>1,705,823</b>		1,673,760
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>1,786,723</b>		1,788,566
Provisions for liabilities and charges	14		<b>(10,000)</b>		(10,000)
<b>NET ASSETS EXCLUDING PENSION LIABILITY</b>			<b>1,776,723</b>		1,778,566
Pension scheme liability	21		<b>(4,975,000)</b>		(4,439,522)
<b>NET LIABILITIES</b>			<b>(3,198,277)</b>		(2,660,956)
<b>FUNDS</b>					
Restricted Funds	16	<b>529,738</b>		549,286	
Designated Funds	15	<b>431,685</b>		-	
General Unrestricted Funds	15	<b>815,300</b>		1,229,280	
Pensions Reserve	15	<b>(4,975,000)</b>		(4,439,522)	
			<b>(3,198,277)</b>		(2,660,956)

The notes on pages 27 to 48 form part of these financial statements.

These financial statements were approved by the directors and authorised for issue on 6 October 2021 and signed on their behalf by:



Suzy Brain England OBE - **DIRECTOR**



Vincent Neate - **DIRECTOR**

## CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2020 £
<b>CASH USED IN OPERATING ACTIVITIES</b>	24	<b>428,512</b>	121,229
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest Received		<b>9,000</b>	10,718
Purchase of Intangible Fixed Assets	10	<b>(14,000)</b>	(12,786)
Purchase of Tangible Fixed Assets	10	<b>572</b>	(85,268)
<b>Cash provided by investing activities</b>		<b>(4,428)</b>	(87,335)
<b>INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>424,084</b>	33,894
Total cash and cash equivalents at 1 April 2020		<b>1,890,933</b>	1,857,032
<b>Total cash and cash equivalents at 31 March 2021</b>		<b>2,315,015</b>	1,890,933

The notes on pages 27 to 48 form part of these financial statements.

### 1 ACCOUNTING POLICIES

The following is a summary of the significant accounting policies which have been adopted in the preparation of these financial statements.

#### (A) ACCOUNTING CONVENTION

The financial statements have been prepared in accordance with the Charities Act 2011, the Companies Act 2006 and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015. The Statement of Financial Activities has been prepared on an activity basis.

Keep Britain Tidy meets the definition of a public benefit entity under FRS 102.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

#### (B) FUND ACCOUNTING

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity; the fund comprises the accumulated surpluses and deficits of unrestricted income and

expenditure. Restricted funds are those where the donor has imposed restrictions on the use of the funds which are binding. Income arising on restricted funds and expenditure incurred in respect of these funds are reflected through the Statement of Financial Activities.

#### (C) FIXED ASSETS, DEPRECIATION AND IMPAIRMENT

Fixed assets are stated at cost less accumulated depreciation/amortisation. Individual items costing more than £1,000 are capitalised as fixed assets. Depreciation/amortisation is provided to write-off the cost of fixed assets over their anticipated useful lives. A full year's depreciation is applied to tangible fixed assets in the first year of acquisition and is provided at the following rates:

Office and computer equipment	33 1/3% per annum
Office furniture, fixtures and fittings	20% per annum
Motor vehicles	20% per annum

The carrying values of tangible fixed assets are reviewed for impairment when events or changes in circumstances indicate the carrying value may

not be recoverable. The amortisation/depreciation of intangible fixed assets is calculated on an individual basis on the useful life of the asset and, where appropriate, the revenue streams directly associated with the asset.

Amortisation of intangible fixed assets is provided at the following rates:

Computer systems	20% per annum
Computer software	33 1/3% per annum
Intellectual property rights	Amortised in line with the associated revenue over 20 months

#### (D) INCOME AND DONATIONS

Income received for specific or general charitable purposes is reflected in its entirety in the Statement of Financial Activities, unless specific conditions exist which have not been fulfilled at the accounting reference date. Income receivable is reviewed on an entitlement, certainty and measurement basis. Income not meeting this criterion is treated as deferred income. Income earned from providing services is recognised to the extent that those services have been provided by the end of the financial year. Revenue from the Keep Britain Tidy Network relates to network membership. The membership entitles the subscriber to services, training and access to events available throughout the year. Income is therefore recognised evenly over the period of membership.

#### (E) DONATED SERVICES

The value of donated services and facilities provided to the charity are based on reasonable estimates of volunteer time, and on information provided by suppliers. The charity benefits from unpaid time given by both general and specialist volunteers. General volunteer time is not recognised in the accounts but is discussed and disclosed within the Trustees' Report. If the volunteers had not given their time then the charity would have had to pay, and there is a reasonable ability to place a sufficiently reliable monetary value on their contributions. The time is valued based on the value to the charity, using the speculated salary costs of an employee at an appropriate grade and undertaking duties suitable for the role undertaken, taking into account that the charity is committed to paying a living wage. This measure is also used as a useful proxy. This adheres to the principles set out in SORP module 6.

#### (F) EXPENDITURE

Expenditure is accounted for on an accruals basis. Redundancy payments are recognised in the year that they are committed. Costs of generating funds are those costs incurred in attracting voluntary income and in trading activities that raise funds.

Charitable activities include expenditure associated with campaigns, projects and programmes and include both the direct costs and support costs relating to those activities. Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements. Support costs include central functions and have been allocated to activity cost categories mainly on the basis of their direct costs. The charity is registered for VAT. Under the partial exemption rules, where applicable, costs and expenditure incurred are inclusive of VAT.

#### (G) LIABILITIES

Liabilities are reflected in the Statement of Financial Activities as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure includes legal or constructive obligations arising in relation to provisions or grants given.

#### (H) OPERATING LEASES

The charity classifies the leases for office accommodation, printing and other office equipment as operating leases because title to the building or equipment remains with the lessor. Rentals are charged against surpluses on a straight line basis over the period of the lease.

#### (I) CONSOLIDATION

Encams Enterprises Ltd was a subsidiary of Keep Britain Tidy during the period. The financial statements consolidate the accounts of Keep Britain Tidy and all its subsidiary undertakings ('subsidiaries'). The charity has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own income and expenditure account.

#### (J) PENSION COSTS

The charity operates a defined benefit pension scheme and a defined contribution scheme.

##### Defined benefit scheme

The scheme was closed to further accrual from 31 July 2008. The pension scheme assets are measured using market values. Pension scheme liabilities are measured using the projected unit actuarial method and are discounted at the current rate of return on a high quality corporate bond. The charity contribution towards the scheme deficit made in the financial period and the costs of administering the scheme are included in the operating costs of the charity. Actuarial gains and losses and other net movements on scheme assets and liabilities are recognised as other recognised gains and losses on the Statement of Financial Activities. See Note 21 for further disclosures.

##### Defined contribution scheme

This was operated from 1 August 2008. The scheme's assets are held separately from those of the charity. The annual contributions payable

are charged as expenditure to the Statement of Financial Activities.

#### **(K) PROVISIONS**

The provision covers remedial works for the Head Office and provides what is considered to be a best estimate for potential work for the reinstatement of internal fixtures and fittings.

#### **(L) GOING CONCERN**

The Trustees have considered the expected availability of funding, grants and contributions and the expected level of resources to be expended for at least 12 months following the approval of these financial statements. Based on this assessment, they have concluded that the preparation of these financial statements on the going concern basis is appropriate (see the Going Concern section of the report of the Trustees on page 15 of these accounts). The Trustees do not believe that there are any material uncertainties about the charity's ability to continue as a going concern.

#### **(M) FINANCIAL INSTRUMENTS**

The charity has elected to apply the provisions of Section 11 Basic Financial Instruments and Section 12 Other Financial Instruments Issues of FRS 102, in full, to all of its financial instruments.

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument, and are offset only when the charity has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

#### **Financial assets**

Trade, group and other debtors (including accrued income) which are receivable within one year and do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at the transaction price less any amounts settled and any impairment losses.

A provision for the impairment of trade debtors is established when there is objective evidence that the amounts due will not be collected according

to the original terms of the contract. Subsequent reversals of an impairment loss that relate to an event occurring after the impairment loss was recognised, are recognised immediately in SOFA.

#### **Financial liabilities**

Trade, group and other creditors (including accruals) payable within one year that do not constitute a financing transaction are measured at the transaction price less any amounts settled.

#### **Derecognition of financial assets and liabilities**

A financial asset is derecognised only when the contractual rights to cash flows expire or are settled, or substantially all the risks and rewards of ownership are transferred to another party. A financial liability (or part thereof) is derecognised when the obligation specified in the contract is discharged, cancelled or expires.

#### **(N) JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

In applying the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount 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 and where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The key estimates and judgements in these financial statements relate to the value of donated services which is based on the salary of an employed officer performing similar duties and the valuation of the defined benefit pension liability which is dependent on a number of actuarial assumptions.

## 2 DONATIONS (GROUP)

	Total 2021 £	Total 2020 £
Value of donated services		
Education - Eco-Schools Awards	-	22,521
Coastal Awards	<b>5,940</b>	13,852
Green Flag Awards	<b>367,200</b>	316,961
WaterCare Programmes	-	197,512
Waste Reduction Programmes	-	-
Campaigns - Great British Spring Clean	<b>91,955</b>	-
Donations from subsidiaries	-	-
Donations including furlough income	<b>343,108</b>	35,644
Professional services donated	-	-
	<b>808,203</b>	586,490

Volunteers provide support for judging our Green Flag, Coastal and Eco Schools accreditation programmes. They receive no remuneration for this but are reimbursed for direct expenses incurred visiting applicant sites. The value of their donated time is calculated on the basis outlined in accounting policies note 1E Donated Services.

Our WaterCare programme managers work with local volunteer groups to improve the standards of waterways, beaches and water quality. The volunteers receive no remuneration for the time donated. The value of the donated time for volunteer group leaders is also calculated on the basis outlined in accounting policies note 1E Donated Services.

The Great British Spring Clean campaign benefited from 1,102 volunteer days in 2021 (2020: nil). Volunteers coordinate and organise members of the public in removing litter from their local area. The volunteers receive no remuneration for the time they donate. The value of the donated time for volunteer group leaders is calculated on the basis outlined in accounting policies note 1E Donated Services.

A total of 2,073 days (2020: 6,218) of volunteer time relating to volunteer coordinators, and professional judges time has been allocated for the purposes of calculating Note 2 in line with the SORP.

Corporate donations include unrestricted donations made through the 5p carrier bag charge.

### 3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES (GROUP)

	Unrestricted Funds £	Restricted Funds £	<b>Total 2021 £</b>	Unrestricted Funds £	Restricted Funds £	<b>Total 2020 £</b>
Litter and Place Services	555,503	30,000	<b>585,503</b>	755,928	35,000	<b>790,928</b>
Education	247,381	208,457	<b>455,838</b>	172,552	190,734	<b>363,286</b>
Volunteering and Community Engagement	187,243	371,700	<b>558,943</b>	238,372	339,662	<b>578,034</b>
Awards and Accreditation	692,472	-	<b>692,472</b>	715,167	-	<b>715,167</b>
Centre for Social Innovation	375,286	100,000	<b>475,286</b>	280,609	100,000	<b>380,609</b>
Campaigns and Marketing	330,561	151,000	<b>481,561</b>	761,560	249,248	<b>1,010,808</b>
Waste Insights	326,000	-	<b>326,000</b>	410,817	-	<b>410,817</b>
Other	(174,242)	120,000	<b>(54,242)</b>	8,353	-	<b>8,353</b>
<b>TOTAL</b>	<b>2,540,204</b>	<b>981,157</b>	<b>3,521,361</b>	<b>3,343,358</b>	<b>914,644</b>	<b>4,258,002</b>

Within income from charitable activities are £nil (2020: £8,998) government grants. There were no unfulfilled conditions at year end in relation to these grants.

### 4 COSTS OF RAISING FUNDS

	Direct Costs £	Support Costs £	<b>Total 2021 £</b>	Direct Costs £	Support Costs £	<b>Total 2020 £</b>
Fundraising Costs	-	-	<b>-</b>	-	-	<b>-</b>

The charity does not separate fundraising elements of roles from direct costs and support costs.

## 5 COSTS OF ACTIVITIES IN FURTHERANCE OF THE CHARITY'S ACTIVITIES (GROUP)

	Direct Costs £	Support Costs £	Total 2021 £	Direct Costs £	Support Costs £	Total 2020 £
Litter and Place Services	333,266	302,954	<b>636,219</b>	513,780	137,494	<b>651,274</b>
Education	182,788	103,100	<b>285,888</b>	208,417	55,775	<b>264,192</b>
Volunteering and Community Engagement	402,595	126,419	<b>529,014</b>	718,496	192,279	<b>910,775</b>
Awards and Accreditation	686,761	156,618	<b>843,379</b>	812,162	217,345	<b>1,029,507</b>
Centre for Social Innovation	360,789	107,497	<b>468,286</b>	422,163	112,978	<b>535,141</b>
Campaigns and Marketing	524,165	102,944	<b>627,109</b>	658,045	176,103	<b>834,148</b>
Waste Insights	274,593	73,732	<b>348,325</b>	380,064	101,712	<b>481,776</b>
	2,764,957	973,264	<b>3,738,221</b>	3,713,128	993,686	<b>4,706,813</b>
Restricted Funds			<b>1,000,706</b>			<b>885,404</b>
Unrestricted Funds			<b>2,737,515</b>			<b>3,821,409</b>
			<b>3,738,221</b>			<b>4,706,813</b>

We do not allocate costs to fundraising costs, as the costs are so small they're deemed immaterial. All costs regarding fundraising for the GBSC are considered to be expenditure relating to our charitable activities.

## 6 ANALYSIS OF COSTS (GROUP)

### ANALYSIS OF SUPPORT COSTS 2021

	Executive £	Establishment £	Finance & Admin £	ICT £	HR £	Governance £	2021 Total £
<b>CHARITABLE ACTIVITIES</b>							
Litter and Place Services	59,969	46,846	110,993	26,767	18,434	39,945	<b>302,954</b>
Education	20,408	15,943	37,772	9,110	6,274	13,593	<b>103,100</b>
WaterCare Programmes	25,024	19,549	46,315	11,170	7,692	16,669	<b>126,419</b>
Awards and Accreditation	31,002	24,218	57,380	13,838	9,530	20,650	<b>156,618</b>
Centre for Social Innovation	21,279	16,622	39,383	9,498	6,541	14,174	<b>107,497</b>
Campaigns and Marketing	20,377	15,919	37,715	9,096	6,264	13,573	<b>102,944</b>
Waste Insights	14,595	11,401	27,013	6,515	4,486	9,722	<b>73,732</b>
	192,654	150,498	356,571	85,994	59,221	128,326	<b>973,264</b>

### ANALYSIS OF SUPPORT COSTS 2020

	Executive £	Establishment £	Finance & Admin £	ICT £	HR £	Governance £	2020 Total £
<b>CHARITABLE ACTIVITIES</b>							
Litter and Place Services	20,549	23,707	45,592	17,429	7,379	22,838	<b>137,494</b>
Education	8,336	9,617	18,495	7,070	2,993	9,264	<b>55,775</b>
WaterCare Programmes	28,737	33,152	63,759	24,374	10,319	31,938	<b>192,279</b>
Awards and Accreditation	32,483	37,473	72,072	27,551	11,665	36,101	<b>217,345</b>
Centre for Social Innovation	16,885	19,479	37,463	14,321	6,064	18,766	<b>112,978</b>
Campaigns and Marketing	26,320	30,362	58,395	22,323	9,452	29,251	<b>176,103</b>
Waste Insights	15,201	17,537	33,727	12,894	5,458	16,895	<b>101,712</b>
	148,511	171,327	329,503	125,962	53,330	165,053	<b>993,686</b>

## 7 NET MOVEMENT IN FUNDS (GROUP)

	2021 £	2020 £
The net movement in funds for the year is stated after charging:		
Depreciation of tangible fixed assets owned by the charity	28,970	33,375
Amortisation of computer software and systems owned by the charity	18,365	51,710
Auditor's Remuneration: Audit fee	18,500	18,500
Operating lease rentals: Land & Buildings	94,984	94,984
Operating lease rentals: Other	4,596	4,596

## 8 TAXATION

As a charity the company is exempt from tax on income and gains falling within chapter 3 part II Corporation Tax Act 2010 in S256 of the Taxation and Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

## 9 STAFF COSTS

Total Emoluments, including National Insurance contributions, pension contributions and benefits in kind amounted to:

	2021 £	2020 £
Staff Costs	1,783,036	1,873,093
National Insurance Contributions	161,963	183,163
Pension Contributions (Group Personal Plan)	130,704	123,637
Agency	-	6,114
	2,075,703	2,186,007
Benefits	14,925	15,521
	2,090,628	2,201,528

The above includes redundancy costs of £nil (2020 £nil).

## 9 STAFF COSTS (CONTINUED)

The average number of employees for the year allocated across the activities:

	2021	2020
Litter and Place	6	6
Education	3	4
WaterCare Programmes	13	14
Awards and Accreditation	6	6
Campaigns and Marketing	6	6
Centre for Social Innovation	6	6
Waste Insights	19	19
Administration and Management	8	8
	<b>67</b>	69

54 (2020: 54) employees were accruing benefits under the Group Personal Pension Plan.

### Key management personnel

The key management personnel of the charity comprise the trustees and an Executive Team of seven people FTE (2020: seven FTE) including the Chief Executive Officer, Finance Director, Deputy Chief Executive Officer, Chief Operating Officer, Director of Communications, Director of CfSI and the Marketing Manager.

The charity Trustees are not paid nor receive other benefits but can claim expenses. Details of the expenses paid to the Trustees is provided in Note 22. The total employee benefits paid to the Executive Team of the charity were £475,210 (2020: £493,050), including pension contributions of £28,416 (2020: £29,709). No Executive Team members are accruing benefits under the defined benefit scheme.

The employees' emoluments for the Executive Team fell into the following bands:

	2021	2020
£1 - £30,000	1	0
£30,001 - £40,000	1	0
£40,001 - £50,000	2	4
£50,001 - £60,000	3	1
£60,001 - £70,000	0	0
£70,001 - £80,000	0	1
£90,001 - £100,000	1	1

There are no other staff members paid in excess of £60,000 per annum.

## 10 FIXED ASSETS (GROUP)

	Computer Systems £	Total £
<b>INTANGIBLE FIXED ASSETS</b>		
<b>Cost at 1 April 2020</b>	138,061	<b>138,061</b>
Additions during the year	14,000	<b>14,000</b>
<b>Cost at 31 March 2021</b>	152,061	<b>152,061</b>
<b>Accumulated amortisation at 1 April 2020</b>	98,580	<b>98,580</b>
Charge for the year	18,365	<b>18,365</b>
<b>Amortisation at 31 March 2021</b>	116,945	<b>116,945</b>
<b>Net Book Value at 31 March 2021</b>	35,116	<b>35,116</b>
Net Book Value at 31 March 2020	39,481	<b>39,481</b>

	Computer Hardware £	Office Fixtures and Fittings £	Total £
<b>TANGIBLE FIXED ASSETS</b>			
<b>Cost at 1 April 2020</b>	60,532	65,999	<b>126,531</b>
Additions during the year	(572)	(0)	<b>(572)</b>
<b>Cost at 31 March 2021</b>	59,960	65,999	<b>125,959</b>
<b>Accumulated depreciation at 1 April 2020</b>	37,606	13,599	<b>51,205</b>
Charge for the year	15,268	13,702	<b>28,970</b>
<b>Depreciation at 31 March 2021</b>	52,874	27,301	<b>80,175</b>
<b>Net Book Value at 31 March 2021</b>	<b>7,086</b>	<b>38,698</b>	<b>45,784</b>
Net Book Value at 31 March 2020	22,926	52,400	<b>75,326</b>

## 11 DEBTORS

	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Trade Debtors	<b>774,536</b>	1,119,661	<b>866,065</b>	1,089,661
Intercompany Debtor	-	-	-	349,976
Accrued Income	<b>224,888</b>	75,000	-	-
Prepayments	<b>66,919</b>	96,281	<b>66,919</b>	96,281
	<b>1,066,343</b>	1,290,942	<b>932,984</b>	1,535,918

## 12 CREDITORS

	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Trade Creditors	<b>157,752</b>	177,245	<b>141,562</b>	177,245
Social Security and Other Taxes	<b>262,251</b>	312,763	<b>227,251</b>	252,763
Intercompany Creditor	-	-	<b>124,024</b>	-
Accruals	<b>26,975</b>	138,110	<b>26,975</b>	118,110
Other Creditors	<b>48,537</b>	38,898	<b>48,582</b>	38,898
Deferred Income (Note 13)	<b>1,104,190</b>	813,933	<b>956,953</b>	813,933
	<b>1,599,705</b>	1,480,949	<b>1,525,347</b>	1,400,949

## 13 DEFERRED INCOME (GROUP)

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Income in advance brought forward	813,933	-	<b>813,933</b>	846,753	40,000	<b>886,753</b>
Income released in the year	(813,933)	-	<b>(813,933)</b>	(846,753)	(40,000)	<b>(886,753)</b>
Income deferred in the year	1,104,190	-	<b>1,104,190</b>	813,933	-	<b>813,933</b>
Income in advance carried forward	(1,104,190)	-	<b>(1,104,190)</b>	(813,933)	-	<b>(813,933)</b>
<b>MOVEMENT IN DEFERRED INCOME</b>	(290,257)	-	<b>(290,257)</b>	32,820	40,000	<b>72,820</b>

All deferred income relates solely to activity with the company. Income receivable is reviewed on an entitlement, probability and measurement basis. Income not meeting this criterion is treated as deferred income. This relates primarily to significant projects that are often paid for in advance of the work being completed, and our accreditation income which is paid in advance of being assessed.

## 14 PROVISIONS FOR LIABILITIES AND CHARGES (GROUP)

	Dilapidations £	Total 2021 £	Dilapidations £	Total 2020 £
Balance brought forward at 1 April 2020	(10,000)	<b>(10,000)</b>	(47,330)	<b>(47,330)</b>
Amount released in the year	-	-	31,292	<b>31,292</b>
Used during the year	-	-	6,038	<b>6,038</b>
Balance carried forward at 31 March 2021	(10,000)	<b>(10,000)</b>	(10,000)	<b>(10,000)</b>

This provision relates to expected decorating and carpeting dilapidations connected to the charity's head quarters, Elizabeth House. This is expected to be realised in either 2021/22 or 2024/25 (the break and end points of the lease).

## 15 UNRESTRICTED FUNDS (2020/21)

	Group						
	General Unrestricted £	Designated £	Pension Reserve £	2021 £	General Unrestricted £	Pension Reserve £	2020 £
Balance of general fund at 1 April 2020	1,256,445		(4,439,522)	<b>(3,183,077)</b>	1,333,446	(4,668,998)	<b>(3,335,552)</b>
Transfer from unrestricted to restricted	-		-	-	(50,684)	-	<b>(50,684)</b>
Transfer between unrestricted funds	(431,685)	431,685	-	-	-	-	-
Retained unrestricted surplus for the financial year	66,370		462,522	<b>528,892</b>	(26,317)	25,476	<b>(841)</b>
Actuarial gain / (loss) on the defined benefit pension liability (Note: 22)	-		(998,000)	<b>(998,000)</b>	-	204,000	<b>204,000</b>
<b>BALANCE OF GENERAL FUND AT 31 MARCH 2021</b>	<b>891,130</b>	<b>431,685</b>	<b>(4,975,000)</b>	<b>(3,652,185)</b>	<b>1,256,445</b>	<b>(4,439,522)</b>	<b>(3,183,077)</b>
Total unrestricted funds (general plus designated, excluding pension reserve)	<b>1,322,815</b>						

## 15 UNRESTRICTED FUNDS (2020/21) CONTINUED

	Company						
	General Unrestricted £	Designated £	Pension Reserve £	2021 £	General Unrestricted £	Pension Reserve £	2020 £
Balance of general fund at 1 April 2020	1,229,035		(4,439,522)	<b>(3,210,487)</b>	1,331,434	(4,668,998)	<b>(3,337,564)</b>
Transfer from unrestricted to restricted	-		-	-	(50,770)	-	<b>(50,770)</b>
Transfer between unrestricted funds	(431,685)	431,685		-	-	-	-
Retained unrestricted surplus for the financial year	17,950		462,522	<b>480,472</b>	(51,630)	25,476	<b>(26,154)</b>
Actuarial gain / (loss) on the defined benefit pension liability (Note: 20)	-		(998,000)	<b>(998,000)</b>	-	204,000	<b>204,000</b>
<b>BALANCE OF GENERAL FUND AT 31 MARCH 2021</b>	<b>815,300</b>	<b>431,685</b>	<b>(4,975,000)</b>	<b>(3,728,015)</b>	<b>1,229,035</b>	<b>(4,439,522)</b>	<b>(3,210,487)</b>
Total unrestricted funds (general plus designated)	<b>1,246,986</b>						

### NEWLY DESIGNATED FUNDS AT 31 MARCH 2021

Digital Infrastructure	220,240	For development of a new integrated CRM, website and accounting platform
Green Flag Award Investment	109,445	To improve the digital offer and expand the programme reach
Transformation Fund	30,000	Aggregating three programmes: Litter & Place, Centre for Social Innovation, Waste
Penetration Testing	27,000	Ensuring systems are secure
Equity, Diversity and Inclusion	25,000	Investing in EDI excellence across the organisation
IT Equipment	10,000	Laptop purchases
Campaigns	10,000	Support to run the Love Parks campaign
	<b>431,685</b>	These funds have been designated for spend within 2021-22

## 16 RESTRICTED FUNDS – 2020/2021 (GROUP)

	1 April 2020 £	Income £	Expenditure £	Transfer (to) / from Unrestricted £	31 March 2021 £
<b>PROJECT FUNDS BY ACTIVITY:</b>					
<b>WATER CARE &amp; HABITAT PROGRAMMES</b>					
Ocean Recovery Project	27,357	80,000	86,000	-	<b>21,357</b>
Rivercare	15,541	151,261	145,640	-	<b>21,162</b>
J. Ellerman - Habitat Management	7,848		7,848	-	-
Swire Charitable Fund - Habitat Management		25,000	25,000		-
Funders less than £5,000 - BeachCare		5,420	5,420		-
Funders less than £5,000 - Habitat Management		10,019	10,019		-
	<b>50,746</b>	<b>271,700</b>	<b>279,927</b>	-	<b>42,519</b>
<b>EDUCATION</b>					
Eco-Schools	-	108,457	81,351	-	<b>27,106</b>
	<b>0</b>	<b>108,457</b>	<b>81,351</b>	-	<b>27,106</b>
<b>CAMPAIGNS</b>					
Turning Tides	9,363	-	-	-	<b>9,363</b>
Great British Spring Clean	-		-	-	-
WRAP - Litter Reflections	-	-	-	-	-
	<b>9,363</b>	-	-	-	<b>9,363</b>
<b>OTHER PROJECT FUNDS</b>					
People's Postcode Lottery	489,178	601,000	639,428	-	<b>450,750</b>
	<b>489,178</b>	<b>601,000</b>	<b>639,428</b>	-	<b>450,750</b>
<b>TOTAL RESTRICTED FUNDS</b>	<b>549,287</b>	<b>981,157</b>	<b>1,000,706</b>	-	<b>529,738</b>

The above categories contain the following significant restricted funds:

WaterCare Programmes: funding was received from Anglian Water (RiverCare), helping us manage and support volunteer groups in looking after their local environment. The Lister Foundation provided funding for a project to fund recycling or marine litter in the south-west. John Ellerman and Swire Charitable Fund provided funding to continue our vital work on habitat management on watercourses.

Education: Reta Lila provided funding to develop our Mindful Minutes programme for Eco-Schools. Multiple corporations funded other local elements of our Eco-Schools programme.

Turning Tides is a project funded jointly by the Environment Agency and United Utilities to continue to run our work to support beaches on the north-west coast.

People's Postcode Lottery funding provided support for several strands of our work around Eco-Schools, litter and waste.

Transfers from unrestricted funds reflect where we have been unable to attribute our full overheads against the project in line with individual funders' conditions.

## 17 ANALYSIS OF NET ASSETS BETWEEN FUNDS (GROUP)

	Fixed Assets £	Net Current Assets £	Total 2021 £	Fixed Assets £	Net Current Assets £	Total 2020 £
Restricted Funds	-	529,738	<b>529,738</b>	-	549,287	<b>549,287</b>
Unrestricted Funds (including pension reserve)	35,116	(3,687,301)	<b>(3,652,185)</b>	39,481	(3,222,558)	<b>(3,183,077)</b>
	<b>35,116</b>	<b>(3,157,563)</b>	<b>(3,122,447)</b>	<b>39,481</b>	<b>(2,673,271)</b>	<b>(2,633,790)</b>

## 18 CONTINGENT LIABILITIES

There were no known contingent liabilities at 31 March 2021 (2020: £nil).

## 19 CAPITAL COMMITMENTS

Capital Commitments authorised and contracted at 31 March 2021 amounted to £nil (2020: £nil).

## 20 INDEMNITY INSURANCE

The Trustees and Officers of the company are indemnified out of the company's assets against any liability incurred in that capacity in defending any proceedings in which judgement is given in favour or in which there is an acquittal or in connection with any application in which relief is granted by the court from liability for negligence, default, breach of duty or breach of trust regarding the affairs of the company. The annual premium which covers the company is £10,000, which also included cover for former associated companies.

## 21 PENSIONS

With effect from 1 August 2008, the charity set up a Group Personal Pension Scheme, which operates on a defined contribution basis.

In addition, the charity operated a staff contributory pension scheme providing benefits for each complete year of pensionable service up to 31 July 2008. The charity is the only significant employer in the scheme and takes responsibility for all of the liabilities it is appropriate to account or the scheme under the FRS 102 rules. The scheme is an exempt approved scheme under the terms of the Income and Corporation Taxes Act 1988. It is set up by a Trust deed administered by Trustees and funds are held separately from those of the charity.

Benefits accrued at the rate of one-sixtieth of final pensionable earnings for each year of pensionable service up to 31 March 2004. Commencing 1 April 2008, the Pension Trustees changed the scheme but maintained the final salary element: benefits to accrue at the rate of one-eightieth of final pensionable earnings for each year of pensionable service; there was no change in contribution rates. The plan ceased all future service benefit accrual with effect from 31 July 2008, so that all members' benefits are now paid up. The pension charge for the year to 31 March 2021 was £nil (2020: £nil)

A formal actuarial valuation was carried out at 31 March 2021. The pension deficit as at 31 March 2021 is £4,975,000 (2020: £4,440,000). Future contributions have been negotiated with the Trustees of the scheme. The charity is the principal employer and paid approximately £554,000 to reduce the deficit this year (2020: £145,000). Keep Britain Tidy will continue to make contributions in line with the terms agreed at the last triennial review until any new scheme of payments is agreed. Based on the current schedule of contributions dated March 2021, the charity expects to pay contributions in the region of £190,000 to the scheme during the next accounting period.

The major assumptions used by the actuary were as follows:

### AVERAGE FUTURE LIFE EXPECTANCY FROM THE AGE OF 65 FOR PENSIONERS:

	Men	Women
Current	85.8	87.7
Future	86.8	89.0

## 21 PENSIONS CONTINUED

	31 March 2021	31 March 2020	31 March 2019	31 March 2018
Rate of increase in salaries	n/a	n/a	n/a	n/a
Rate of increase in pensions in payout				
Post 1 April 2005	2.05%	1.60%	1.90%	2.20%
April 2004 to March 2005	2.75%	1.90%	2.40%	2.30%
For other services	3.5%	3.2%	3.3%	3.3%
Rate of increases in inflation-linked pensions	2.8%	1.9%	2.4%	2.3%
Discount rate	2.2%	2.2%	2.6%	2.7%
Inflation assumptions (CPI)	2.8%	1.8%	2.4%	2.3%

	31 March 2021 £	31 March 2020 £	31 March 2019 £	31 March 2018 £
<b>ASSET VALUE</b>				
Equities	-	-	-	-
Bonds	5,191,000	3,244,000	2,881,000	2,997,000
Cash	335,000	105,000	202,000	242,000
Diversified Growth Fund	9,858,000	10,585,000	10,782,000	8,936,000
<b>TOTAL MARKET VALUE OF ASSETS</b>	<b>15,384,000</b>	<b>13,934,000</b>	<b>13,865,000</b>	<b>12,175,000</b>
<b>LONG TERM EXPECTED RATE OF RETURN</b>				
Equities	-	-	-	-
Bonds	2.2%	2.2%	2.6%	2.7%
Cash	2.2%	2.2%	2.6%	2.7%
Diversified Growth Fund	2.2%	2.2%	2.6%	2.7%
Actual return on scheme assets in the period	1,343,000	398,000	1,129,000	691,000
Changes in assumptions underlying the present value of scheme liabilities	20,359,000	18,374,000	18,534,000	18,010,000
<b>DEFICIT VALUE OF THE SCHEME</b>	<b>(4,975,000)</b>	<b>(4,440,000)</b>	<b>(4,669,000)</b>	<b>(5,835,000)</b>

## 21 PENSIONS CONTINUED

	31 March 2021 £	31 March 2020 £	31 March 2019 £	31 March 2018 £
<b>ANALYSIS OF THE AMOUNT CHARGED TO THE STATEMENT OF FINANCIAL ACTIVITIES (SOFA)</b>				
Expected return on pension scheme assets	308,000	356,000	336,000	312,000
Interest on pension scheme liabilities	(399,000)	(476,000)	(482,000)	(486,000)
<b>NET INTEREST</b>	<b>(91,000)</b>	<b>(120,000)</b>	<b>(146,000)</b>	<b>(174,000)</b>
<b>Recognised in the SOFA as:</b>				
Cash contribution to the scheme deficit paid by the charity	(553,522)	(145,476)	(141,483)	(136,839)
Non cash other movements in the scheme deficit	462,522	25,476	(4,517)	(37,161)
<b>DEFINED BENEFIT PENSION SCHEME CONTRIBUTIONS AND NET INTEREST CHARGES</b>	<b>(91,000)</b>	<b>(120,000)</b>	<b>(146,000)</b>	<b>(174,000)</b>
Actual return less expected return on scheme assets	1,035,000	42,000	793,000	379,000
Changes in assumptions underlying the present value of scheme liabilities	(2,033,000)	162,000	(372,000)	326,000
<b>ACTUARIAL GAIN / (LOSS) RECOGNISED IN THE SOFA</b>	<b>(998,000)</b>	<b>204,000</b>	<b>421,000</b>	<b>705,000</b>
	31st March 2021 £	31st March 2020 £	31st March 2019 £	31st March 2018 £
<b>MOVEMENT IN PLAN ASSETS DURING THE YEAR</b>				
Fair value of plan assets at the beginning of the year	13,934,000	13,865,000	12,175,000	11,647,000
Expected return on plan assets	308,000	356,000	336,000	312,000
Actual return less expected return on pension assets	1,035,000	42,000	793,000	379,000
Contributions paid by employers	554,000	145,000	891,000	137,000
Benefits paid	(447,000)	(447,000)	(330,000)	(300,000)
Fair value of plan assets at the end of the year	15,384,000	13,934,000	13,865,000	12,175,000
<b>MOVEMENT IN PLAN LIABILITIES DURING THE YEAR</b>				
Opening defined benefit obligation	18,374,000	18,534,000	18,010,000	18,150,000
Interest on scheme liabilities	399,000	476,000	482,000	486,000
Benefits paid	(447,000)	(474,000)	(330,000)	(300,000)
Changes in assumptions underlying the present value of scheme liabilities	2,033,000	(162,000)	372,000	(326,000)
<b>CLOSING DEFINED BENEFIT OBLIGATION</b>	<b>20,359,000</b>	<b>18,374,000</b>	<b>18,534,000</b>	<b>18,010,000</b>
<b>DEFICIT IN THE SCHEME AT END OF THE YEAR</b>	<b>(4,975,000)</b>	<b>(4,440,000)</b>	<b>(4,669,000)</b>	<b>(5,835,000)</b>

## 21 PENSIONS CONTINUED

The scheme's assets are currently invested in a mixture of cash, equities, bonds and a diversified growth fund. The overall expected return assumption has been aligned with the discount rate applied to the calculation of the scheme liabilities. The discount rate has been calculated using iBoxx Over 15 years Corporate Bonds Index for AA rated bonds (2.2% at the balance sheet date). This has been adjusted to reflect the duration of the liabilities and the range of yields within the index.

From 1 August 2008, when the final benefit scheme was closed to further accrual, all members were entitled to inflation-linked deferred pensions and the link to salary was lost.

## 22 TRUSTEES' REMUNERATION AND EXPENSES

The directors of the company are the trustees under charity law and received no remuneration in 2021 (2020: £nil).

Reimbursement for travel and other costs in attending meetings was paid to two trustees and amounted to £463 (2020: seven individuals totalling £2,696).

All meetings were virtual during the year, so claims were for earlier periods and non-travel related expenditure.

## 23 OTHER COMMITMENTS

### OPERATING LEASES

The total future minimum lease payments under non-cancellable operating leases is as follows:

	2021 £	2020 £
<b>LAND AND BUILDINGS</b>		
Within one year	112,470	112,470
Two to five years	85,057	<b>197,527</b>
	<b>197,527</b>	<b>309,997</b>
<b>OTHER</b>		
Within one year	4,636	4,636
Two to five years	10,817	15,453
	<b>15,453</b>	<b>20,089</b>

## 24 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH INFLOW / (OUTFLOW) FROM CONSOLIDATED OPERATING ACTIVITIES (GROUP)

	Notes	2021 £	2020 £
Net outgoing resources before defined benefit pension scheme charges		<b>600,344</b>	148,398
Contributions to the defined benefit pension scheme	20	<b>(553,522)</b>	(145,476)
Bank Interest Receivable		<b>(9,000)</b>	(10,718)
Depreciation Charges	10	<b>28,970</b>	33,375
Amortisation Charges	10	<b>18,365</b>	51,710
Decrease in Debtors		<b>224,599</b>	367,511
Decrease in Creditors		<b>118,756</b>	(286,241)
Decrease in Provisions		-	(37,330)
<b>Net cash outflow from operating activities</b>		<b>428,512</b>	121,229

## 25 SUBSIDIARY COMPANIES

Encams Enterprises Limited is a wholly-owned trading subsidiary of the charity (company no: 03111004). The registered office of Encams Enterprises limited is Elizabeth House, The Pier, Wigan, WN3 4EX. Its Memorandum of Association authorises the charity to appoint or remove any directors from office.

Encams Enterprises Limited traded during the year, managed commercial sponsorship packages and collected commission on commercial agreements. Encams Enterprises transfers by charitable donation all profits from its activities to Keep Britain Tidy. £25,153 was paid in 2021 (2020: nil).

The amounts included within the consolidated accounts for the subsidiary company are:

	2021 £	2020 £
Turnover	58,763	400,000
Cost of Sales	10,143	369,976
<b>GROSS PROFIT</b>	<b>48,620</b>	30,024
Administrative Expenses	-	4,871
<b>OPERATING PROFIT /(LOSS)</b>	<b>48,620</b>	25,153
Interest Receivable	-	-
<b>PROFIT BEFORE TAX</b>	<b>48,620</b>	25,153
Taxation	-	-
<b>PROFIT AFTER TAX</b>	<b>48,620</b>	25,153
Balance Brought Forward	27,165	2,012
Gift Aid Distribution	-	-
<b>BALANCE CARRIED FORWARD</b>	<b>75,785</b>	27,165
Current Assets	274,212	457,141
Current Liabilities	(198,427)	(429,976)
<b>NET ASSETS AT 31 MARCH</b>	<b>75,785</b>	27,165

## 26 RELATED PARTY TRANSACTIONS

During the year, the charity charged the subsidiary a total of £10,000 (2020: £150,000) in relation to services provided in running the GBSC. There were no other related party transactions during the year.

At the year end, the charity owed £124,024 to the subsidiary (2020: the subsidiary owed £349,976 to the charity). There were no other related party transactions during the year.

## 27 FINANCIAL INSTRUMENTS (GROUP)

The carrying amount of the financial instruments at 31 March were:

	2021 £	2020 £
Financial Assets:		
Debt Instruments, measured at amortised cost	866,065	1,089,661
<b>TOTAL</b>	<b>866,065</b>	<b>1,089,661</b>
Financial Liabilities:		
Financial Liabilities, measured at amortised cost	444,370	587,017
<b>TOTAL</b>	<b>444,370</b>	<b>587,017</b>

Debt instruments relate to trade debtors and debtors with our subsidiary.

Financial liabilities include trade creditors, accruals, other creditors and social security/taxes.

## ANALYSIS OF NET DEBT (GROUP)

	At 1 April 2020	Cash Flows	At 31 March 2021
Cash at Bank and in Hand	1,890,933	424,082	2,315,015

## 28 POST BALANCE SHEET EVENTS

A contribution of £375,000 was made in the summer towards our pension deficit (brought forward from the planned payment date of June 2022). There were no other significant post balance sheet events requiring disclosure for the period ending 31 March 2021 (2020: none).

## 29 FUNDS HELD AS AGENT

£67,993 is being held as an agent in relation to the National Litter Campaign for Defra.