

The background of the cover is a colorful illustration of a park scene. At the top, there are yellow and blue buildings, a green hill with a person sweeping, and a blue sky with a large blue cloud. In the center, a large white rectangular box contains the title text. Below the box, a person is swinging on a swing set. To the left, a person is holding a megaphone. To the right, a person is picking up a bottle. In the foreground, there is a green lawn, a pink bench, and a body of water with a white bottle floating in it.

**ANNUAL REPORT &
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2022**

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

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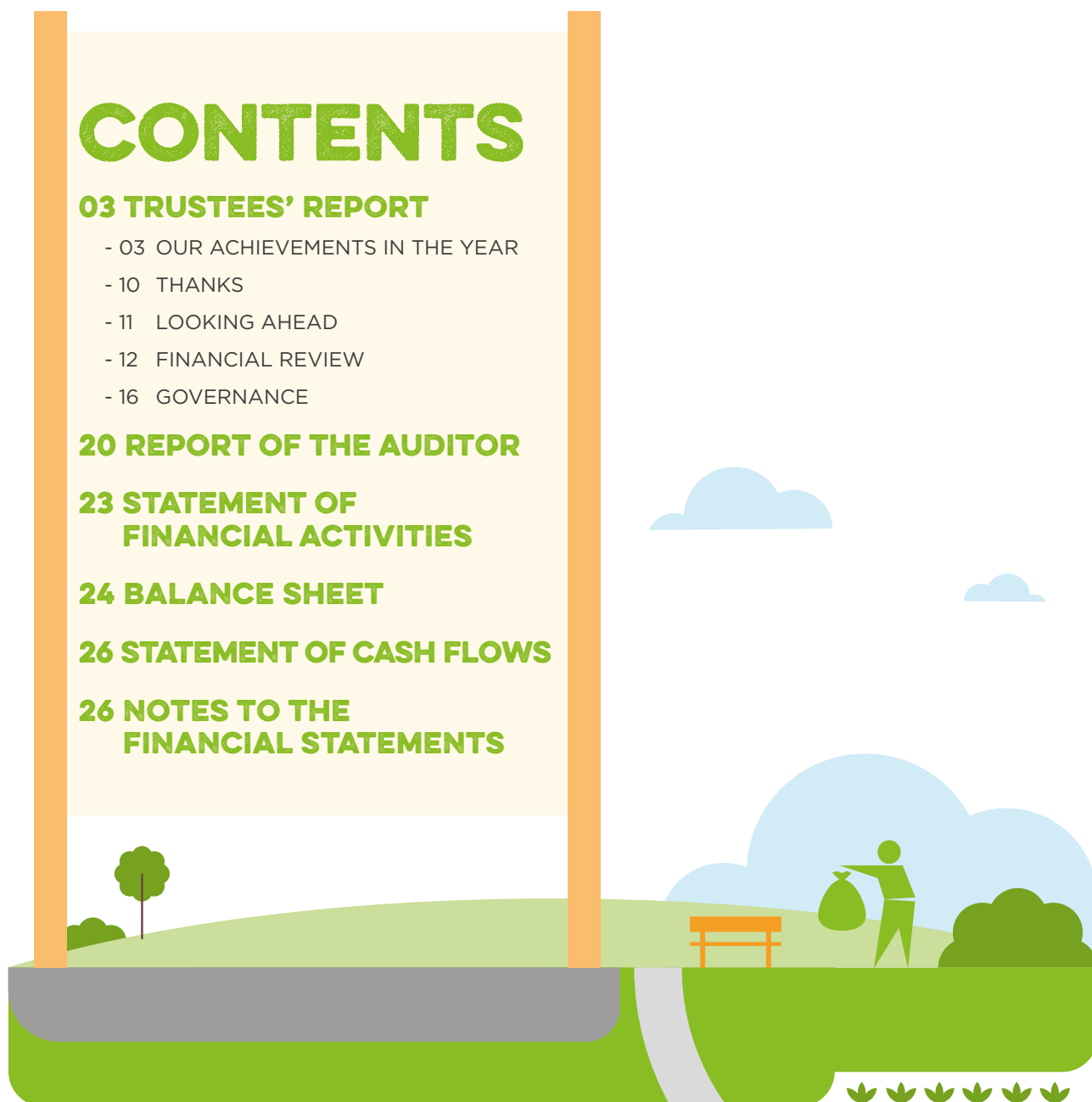
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TRUSTEES' REPORT

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.

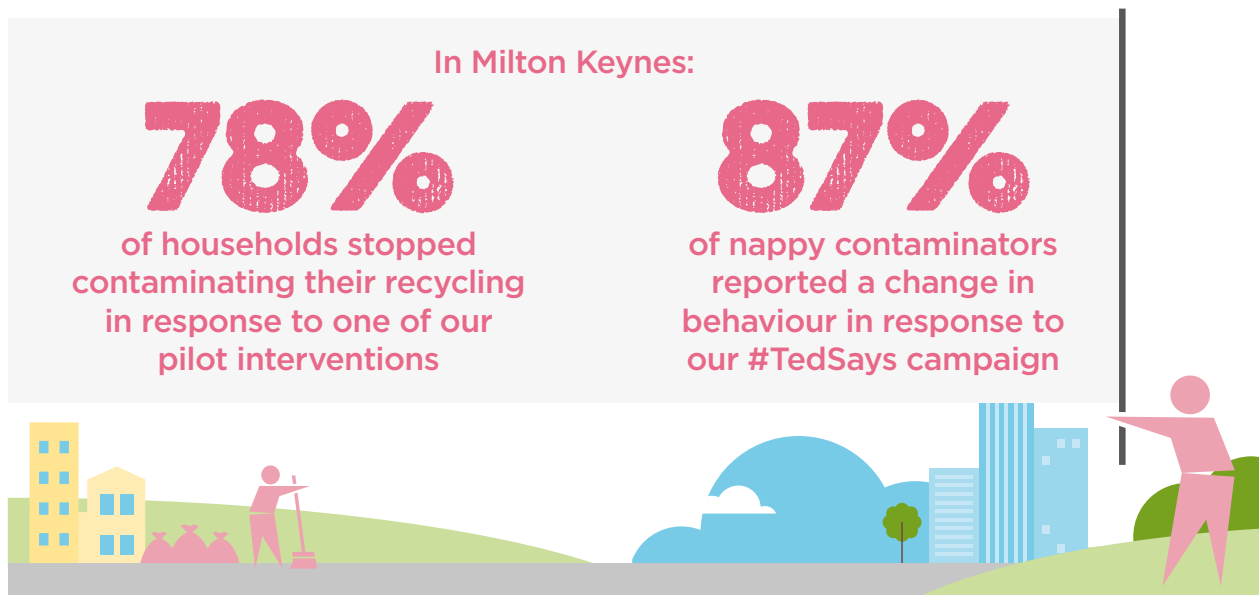
The Chewing Gum Task Force brings together some of the country's major chewing gum producers, including Mars Wrigley and Perfection Van Melle, as well as some producers of nicotine replacement therapy gum. Under the scheme, administered by Keep Britain Tidy, the firms will invest up to £10 million over 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.



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.



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 570,000m² 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.

LOCAL AUTHORITIES

£1.743M

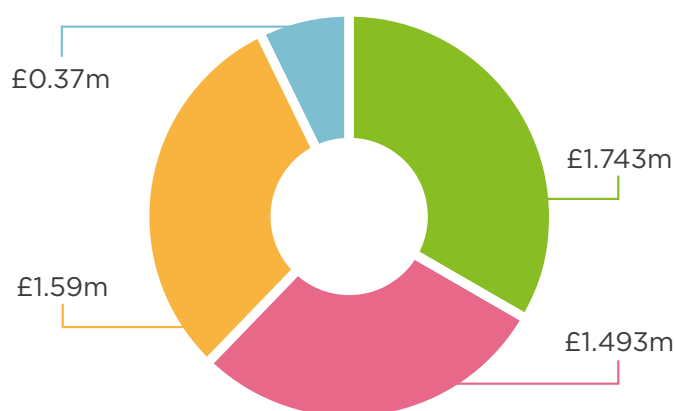
To provide various anti-litter advice and campaign materials, waste reduction programmes, accreditation programmes and our Eco-Schools awards programme.

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.

INCOME 2021/22 BY SOURCE



Central Government/Other public sector

Local authorities

Other

Donations

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

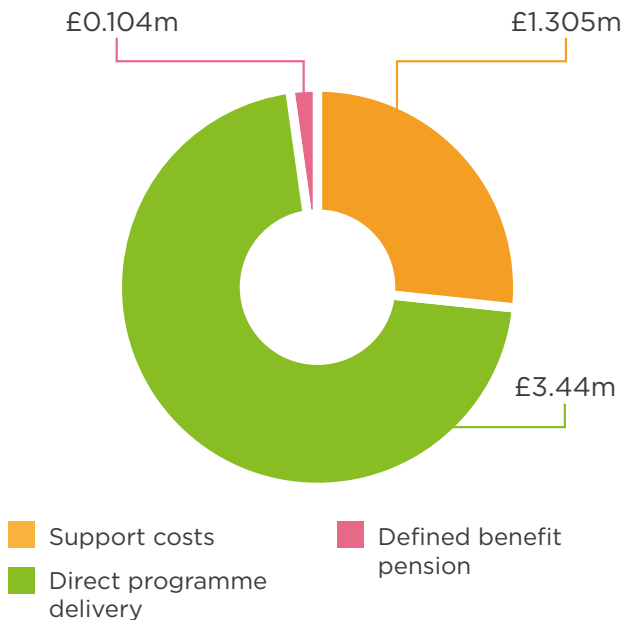
£0.37M

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

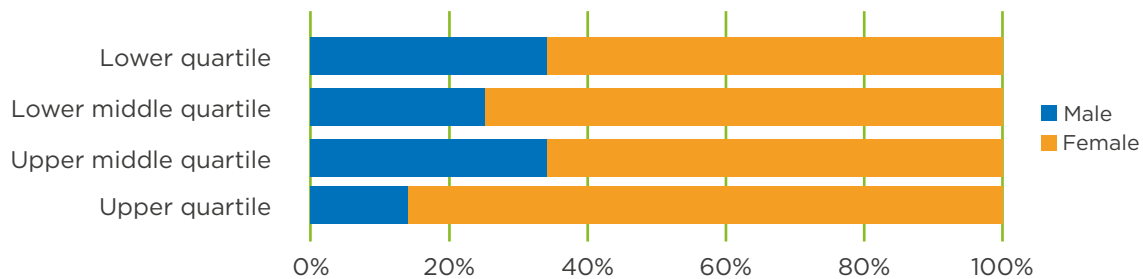
We have undertaken to disclose our gender pay voluntarily in line with best practice. We are pleased with the results, which show clearly we have a culture of equal pay with no real deviations based on gender.

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.

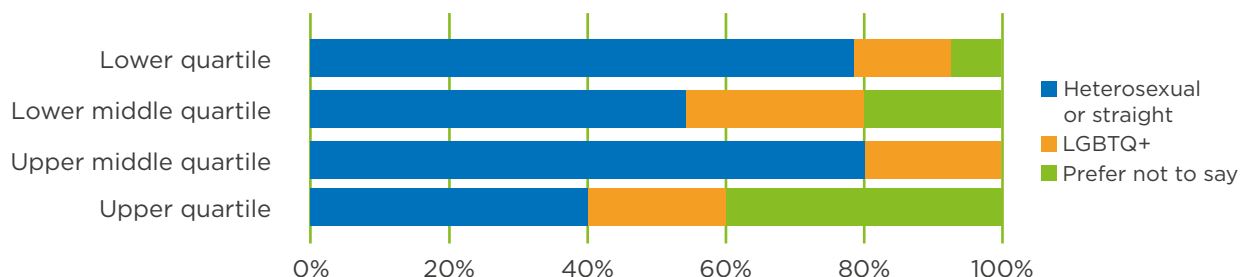
Within the under 30 age bracket where non-white staff are represented, the median hourly pay for white staff is £13.91 and for non-white staff is £16.16.

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 four 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. Its 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. Its 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.

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:

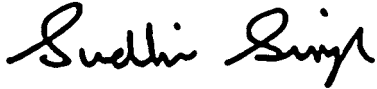
- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements;
- Enquiry of management to identify any instances of known or suspected instances of fraud;
- Enquiry of management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

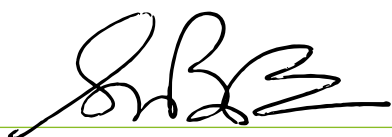
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
INCOMING RESOURCES							
Donations	2	701,370	134,387	835,757	808,203	-	808,203
Charitable Activities	3	3,205,940	1,154,094	4,360,034	2,540,204	981,157	3,521,361
Investment Income		367	-	367	9,000	-	9,000
Total Incoming Resources		3,907,677	1,288,481	5,196,158	3,357,407	981,157	4,338,564
RESOURCES EXPENDED							
Raising Funds	4	-	-	-	-	-	-
Charitable Activities	5,6	3,151,680	1,598,818	4,750,498	2,737,515	1,000,706	3,738,221
Sub Total - Operational Expenditure		3,151,680	1,598,818	4,750,498	2,737,515	1,000,706	3,738,221
Other Expenditure	21	104,000	-	104,000	91,000	-	91,000
Total Resources Expended		3,255,680	1,598,818	4,854,498	2,828,515	1,000,706	3,829,221
NET INCOME/ (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		651,997	(310,337)	341,660	528,892	(19,549)	509,343
TRANSFERS BETWEEN FUNDS							
Transfers from unrestricted to restricted	15	-	-	-	-	-	-
OTHER RECOGNISED GAINS AND LOSSES							
Actual gains / (losses) on the defined benefit pension scheme	21	710,000	-	710,000	(998,000)	-	(998,000)
NET MOVEMENT IN FUNDS		1,361,997	(310,337)	1,051,660	(469,108)	(19,549)	(488,656)
RECONCILIATION OF FUNDS							
Total funds brought forward	15,16	(3,652,185)	529,738	(3,122,447)	(3,183,077)	549,286	(2,633,791)
TOTAL FUNDS CARRIED FORWARD		(2,290,188)	219,401	(2,070,787)	(3,652,185)	529,738	(3,122,447)

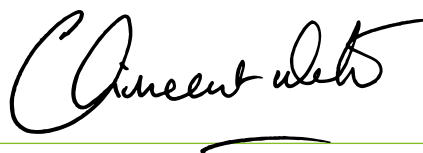
All activities are continuing.

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	
		£	£	£	£
FIXED ASSETS					
Intangible Fixed Assets	10		140,301		35,116
Tangible Fixed Assets	10		28,387		45,784
			168,688		80,900
CURRENT ASSETS					
Debtors and Prepayments	11	1,310,038		1,066,343	
Cash at Bank and in Hand		2,686,773		2,315,015	
		3,996,811		3,381,358	
CURRENT LIABILITIES					
Creditors amounts falling due within one year	12	(2,417,125)		(1,599,705)	
NET CURRENT ASSETS			1,579,686		1,781,653
TOTAL ASSETS LESS CURRENT LIABILITIES			1,748,374		1,862,553
Provisions for liabilities and charges	14		(10,000)		(10,000)
NET ASSETS EXCLUDING PENSION LIABILITY			1,738,374		1,852,553
Pension scheme liability	21		(3,804,000)		(4,975,000)
NET LIABILITIES			(2,065,626)		(3,122,447)
FUNDS					
Restricted Funds	16	219,401		529,738	
Designated Funds	15	322,861		431,685	
General Unrestricted Funds	15	1,196,112		891,130	
Pension Reserve	15	(3,804,000)		(4,975,000)	
			(2,065,626)		(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

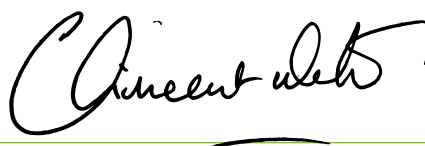
	Notes	2022 £	2021 £
FIXED ASSETS			
Intangible Fixed Assets	10	140,301	35,116
Tangible Fixed Assets	10	28,387	45,784
		168,688	80,900
CURRENT ASSETS			
Debtors and Prepayments	11	1,240,038	932,984
Cash at Bank and in Hand		2,200,989	2,298,186
		3,441,027	3,231,170
CURRENT LIABILITIES			
Creditors amounts falling due within one year	12	(2,241,740)	(1,525,347)
NET CURRENT ASSETS		1,199,287	1,705,823
TOTAL ASSETS LESS CURRENT LIABILITIES		1,367,975	1,786,723
Provisions for liabilities and charges	14	(10,000)	(10,000)
NET ASSETS EXCLUDING PENSION LIABILITY		1,357,975	1,776,723
Pension scheme liability	21	(3,804,000)	(4,975,000)
NET LIABILITIES		(2,446,025)	(3,198,277)
FUNDS			
Restricted Funds	16	219,401	529,738
Designated Funds	15	322,861	431,685
General Unrestricted Funds	15	815,713	815,300
Pensions Reserve	15	(3,804,000)	(4,975,000)
		(2,446,025)	(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 £
CASH USED IN OPERATING ACTIVITIES	24	502,286	428,512
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Received		367	9,000
Purchase of Intangible Fixed Assets	10	(127,111)	(14,000)
Purchase of Tangible Fixed Assets	10	(3,784)	572
Cash provided by investing activities		(130,528)	(4,428)
INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS		371,758	424,084
Total cash and cash equivalents at 1st April 2021		2,315,015	1,890,933
Total cash and cash equivalents at 31st March 2022		2,686,773	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 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 2022 £	Total 2021 £
Value of donated services				
Education - Eco-Schools Awards	-		-	-
Coastal Awards	11,880		11,880	5,940
Green Flag Awards	431,820		431,820	367,200
WaterCare Programmes	-		-	-
Waste Reduction Programmes	-		-	-
Campaigns - Great British Spring Clean	257,670		257,670	91,955
Donations including furlough income	-	134,387	134,387	343,108
Professional services donated			-	-
	701,370	134,387	835,757	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 £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Litter and Place Services	682,402	-	682,402	555,503	30,000	585,503
Education	93,202	25,000	118,202	247,381	208,457	455,838
Volunteering and Community Engagement	264,473	218,926	483,399	187,243	371,700	558,943
Awards and Accreditation	728,291	12,500	740,791	692,472	-	692,472
Centre for Social Innovation	220,007	256,518	476,525	375,286	100,000	475,286
Campaigns and Marketing	806,217	285,820	1,092,037	330,561	151,000	481,561
Services	-	-	-			
Smoking Related Litter	-	216,667	216,667			
Waste Insights	316,056	85,000	401,056	326,000	-	326,000
Other	95,292	53,663	148,955	(174,242)	120,000	(54,242)
TOTAL	3,205,940	1,154,094	4,360,034	2,540,204	981,157	3,521,361

4 COSTS OF RAISING FUNDS

	Direct Costs £	Support Costs £	Total 2022 £	Direct Costs £	Support Costs £	Total 2021 £
Fundraising Costs	-	-	-	-	-	-

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	681,052	333,266	302,954	636,219
Education	178,443	65,328	243,771	182,788	103,100	285,888
Volunteering and Community Engagement	403,933	125,023	528,956	402,595	126,419	529,014
Awards and Accreditation	795,833	306,349	1,102,182	686,761	156,618	843,379
Centre for Social Innovation	394,396	123,245	517,641	360,789	107,497	468,286
Campaigns and Marketing	790,136	349,080	1,139,216	524,165	102,944	627,109
Services	3,650	-	3,650	-	-	-
Smoking Related Litter	31,463	56,037	87,500	-	-	-
Waste Insights	337,642	103,727	441,369	274,593	73,732	348,325
	3,440,056	1,305,281	4,745,337	2,764,957	973,264	3,738,221
Restricted Funds			1,598,818			1,000,706
Unrestricted Funds			3,146,519			2,737,515
			4,745,337			3,738,221

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 £
CHARITABLE ACTIVITIES							
Litter and Place Services	24,667	75,668	29,849	18,114	9,831	18,358	176,487
Education	9,131	28,010	11,049	6,705	3,639	6,796	65,330
Volunteering and Community Engagement	17,473	53,602	21,144	12,832	6,964	13,005	125,020
Awards and Accreditation	42,817	131,346	51,812	31,443	17,065	31,867	306,350
Centre for Social Innovation	17,225	52,841	20,844	12,650	6,865	12,820	123,245
Services	-	-	-	-	-	-	-
Smoking Related Litter	7,832	24,025	9,477	5,751	3,121	5,829	56,035
Campaigns and marketing	48,789	149,669	59,040	35,829	19,445	36,312	349,084
Waste Insights	14,498	44,474	17,544	10,647	5,778	10,790	103,731
	182,432	559,635	220,759	133,971	72,708	135,777	1,305,282
	Executive £	Establishment £	Finance & Admin £	ICT £	HR £	Governance £	2021 Total £
CHARITABLE ACTIVITIES							
Litter and Place Services	59,969	46,846	110,993	26,767	18,434	39,945	302,954
Education	20,408	15,943	37,772	9,110	6,274	13,593	103,100
WaterCare Programmes	25,024	19,549	46,315	11,170	7,692	16,669	126,419
Awards and Accreditation	31,002	24,218	57,380	13,838	9,530	20,650	156,618
Centre for Social Innovation	21,279	16,622	39,383	9,498	6,541	14,174	107,497
Campaigns and Marketing	20,377	15,919	37,715	9,096	6,264	13,573	102,944
Waste Insights	14,595	11,401	27,013	6,515	4,486	9,722	73,732
	192,654	150,498	356,571	85,994	59,221	128,326	973,264

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	-
	2,133,742	2,075,703
Benefits	18,384	14,925
	2,152,126	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
	56	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 £
INTANGIBLE FIXED ASSETS		
Cost at 1 April 2021	152,061	152,061
Additions during the year	127,111	127,111
Cost at 31 March 2022	279,172	279,172
Accumulated amortisation at 1 April 2021	116,945	116,945
Charge for the year	21,926	21,926
Amortisation at 31 March 2022	138,871	138,871
Net Book Value at 31 March 2022	140,301	140,301
Net Book Value at 31 March 2021	35,116	35,116

	Computer Hardware £	Office Fixtures and Fittings £	Total £
TANGIBLE FIXED ASSETS			
Cost at 1 April 2021	59,960	65,999	125,959
Additions during the year	3,784	-	3,784
Cost at 31 March 2022	63,744	65,999	129,743
Accumulated depreciation at 1 April 2021	52,874	27,301	80,175
Charge for the year	7,981	13,200	21,181
Depreciation at 31 March 2022	60,855	40,501	101,356
Net Book Value at 31 March 2022	2,889	25,498	28,387
Net Book Value at 31 March 2021	7,086	38,698	45,784

11 DEBTORS

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Trade Debtors	1,120,806	774,536	1,050,806	641,444
Intercompany Debtor	-	-	163,002	-
Accrued Income	123,676	224,888	123,676	224,621
Prepayments	65,556	66,919	65,556	66,919
	1,310,038	1,066,343	1,403,040	932,984

12 CREDITORS

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Trade Creditors	307,489	157,752	307,489	141,562
Social Security and Other Taxes	329,606	262,251	317,223	227,251
Intercompany Creditor	-	-	-	124,024
Accruals	134,606	26,975	134,606	26,975
Other Creditors	56,881	48,537	56,881	48,582
Deferred Income (Note 13)	1,588,543	1,104,190	1,588,543	956,953
	2,417,125	1,599,705	2,404,742	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	-	1,104,190	813,933	-	813,933
Income released in the year	(1,104,190)	-	(1,104,190)	(813,933)	-	(1,104,190)
Income deferred in the year	1,588,543	-	1,588,543	1,104,190	-	1,104,190
Income in advance carried forward	(1,588,543)	-	(1,588,543)	(1,104,190)	-	(1,104,190)
MOVEMENT IN DEFERRED INCOME	(484,353)	-	(484,353)	(290,257)	-	(290,257)

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)	(10,000)	(47,330)	(47,330)
Amount released in the year	-	-	-	-
Used during the year	-	-	-	-
Balance carried forward at 31 March 2022	(10,000)	(10,000)	(10,000)	(10,000)

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)	(3,652,185)	1,256,445		(4,439,522)	(3,183,077)
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	657,158	66,370		462,522	528,892
Actuarial gain / (loss) on the defined benefit pension liability (Note: 22)	-		710,000	710,000	-		(998,000)	(998,000)
BALANCE OF GENERAL FUND AT 31 MARCH 2022	1,196,112	322,861	(3,804,000)	(2,285,027)	891,130	431,685	(4,975,000)	(3,652,185)
Total unrestricted funds (general plus designated, excluding pension reserve)	1,518,973				957,500			

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)	(3,728,015)	1,229,035		(4,439,522)	(3,210,487)
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	352,589	17,950		462,522	480,472
Actuarial gain / (loss) on the defined benefit pension liability (Note: 20)	-		710,000	710,000	-		(998,000)	(998,000)
BALANCE OF GENERAL FUND AT 31 MARCH 2022	815,713	322,861	(3,804,000)	(2,665,426)	815,300		(4,975,000)	(3,728,015)
Total unrestricted funds (general plus designated)	1,138,574				1,246,986	431,685		

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
	431,685	74,571	(183,395)	322,861	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 £
PROJECT FUNDS BY ACTIVITY:					
VOLUNTEERING AND COMMUNITY PROGRAMMES					
Ocean Recovery Project	21,357	7,906	27,481		1,782
Rivercare	21,162	160,335	181,497		-
BeachCare	-	2,857	2,857		-
Litter Heroes PPL	-	50,000	30,871		19,129
Habitat Development	-	(2,172)	(2,172)		-
	42,519	218,926	240,534	-	20,911
AWARDS & ACCREDITATION					
Green Flag PPL	-	12,500	12,500	-	-
	-	12,500	12,500	-	-
WASTE					
Waste - PPL	-	85,000	28,050		56,950
	-	85,000	28,050	-	56,950
EDUCATION					
Eco-Schools donations		134,387	134,387		-
Eco-Schools	27,106		27,106		-
Eco-Schools PPL	-	25,000	25,000		-
	27,106	159,387	186,493	-	-
CENTRE FOR SOCIAL INNOVATION					
Social Innvoation PPL	-	256,518	256,518	-	-
	-	256,518	256,518	-	-
CAMPAIGNS					
Love Parks PPL		104,820	97,623		7,197
Turning Tides	9,363		9,363		-
Anti-litter campaign PPL	-	50,000	44,824		5,176
GBSC PPL	-	131,000	131,000		-
	9,363	285,820	282,810	-	12,373
SMOKING RELATED LITTER					
SRL Research		216,667	87,500		129,167
	-	216,667	87,500	-	129,167

16 RESTRICTED FUNDS – 2021/2022 (GROUP) CONTINUED

	1 April 2021 £	Income £	Expenditure £	Transfer (to) / from Unrestricted £	31 March 2022 £
OTHER PROJECT FUNDS					
People's Postcode Lottery 2021	450,750		450,750		-
Equity, Diversity & Inclusion PPL		25,313	25,313	-	-
Communications PPL		28,350	28,350		-
	450,750	53,663	504,413	-	-
TOTAL RESTRICTED FUNDS	529,738	1,288,481	1,598,818	-	219,401

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	219,401	-	529,738	529,738
Unrestricted Funds (including pension reserve)	140,301	28,387	(2,453,715)	(2,285,027)	35,116	(3,687,301)	(3,652,185)
	140,301	28,387	(2,234,314)	(2,065,626)	35,116	(3,157,563)	(3,122,447)

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 £
ASSET VALUE				
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
TOTAL MARKET VALUE OF ASSETS	16,002,000	15,384,000	13,934,000	13,865,000
LONG TERM EXPECTED RATE OF RETURN				
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
DEFICIT VALUE OF THE SCHEME	(3,804,000)	(4,975,000)	(4,440,000)	(4,669,000)

21 PENSIONS CONTINUED

	31 March 2022 £	31 March 2021 £	31 March 2020 £	31 March 2019 £
ANALYSIS OF THE AMOUNT CHARGED TO THE STATEMENT OF FINANCIAL ACTIVITIES (SOFA)				
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)
NET INTEREST	(104,000)	(91,000)	(120,000)	(146,000)
Recognised in the SOFA as:				
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)
DEFINED BENEFIT PENSION SCHEME CONTRIBUTIONS AND NET INTEREST CHARGES	(104,000)	(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)
ACTUARIAL GAIN / (LOSS) RECOGNISED IN THE SOFA	710,000	(998,000)	204,000	421,000
	31st March 2022 £	31st March 2021 £	31st March 2020 £	31st March 2019 £
MOVEMENT IN PLAN ASSETS DURING THE YEAR				
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
MOVEMENT IN PLAN LIABILITIES DURING THE YEAR				
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
CLOSING DEFINED BENEFIT OBLIGATION	19,806,000	20,359,000	18,374,000	18,534,000
DEFICIT IN THE SCHEME AT END OF THE YEAR	(3,804,000)	(4,975,000)	(4,440,000)	(4,669,000)

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 £
LAND AND BUILDINGS		
Within one year	49,470	112,470
Two to five years	36,770	85,057
	86,240	197,527
OTHER		
Within one year	4,636	4,636
Two to five years	6,336	10,817
	10,972	15,453

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		-	-
Net cash outflow from operating activities		502,286	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
GROSS PROFIT	375,238	48,620
Administrative Expenses	-	-
OPERATING PROFIT /(LOSS)	375,238	48,620
Interest Receivable	-	-
PROFIT BEFORE TAX	375,238	48,620
Taxation	-	-
PROFIT AFTER TAX	375,238	48,620
Balance Brought Forward	75,785	27,165
Gift Aid Distribution	(75,785)	-
BALANCE CARRIED FORWARD	375,238	75,785
Current Assets	392,782	274,212
Current Liabilities	(17,544)	(198,427)
NET ASSETS AT 31 MARCH	375,238	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
TOTAL	1,050,806	866,065
Financial Liabilities:		
Financial Liabilities, measured at amortised cost	816,199	444,370
TOTAL	816,199	444,370

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.