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TRUSTEES' REPORT

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

OUR ACHIEVEMENTS DURING THE YEAR

SERVICES



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

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

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

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

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

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

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

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

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

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

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

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

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

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



SMOKING-RELATED LITTER

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

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

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

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

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

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

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



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

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

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

ACCREDITATION

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

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

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

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

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

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

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

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

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

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



EDUCATION

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



ECO-SCHOOLS

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

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

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

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

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

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

CUT YOUR CARBON

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

In 2023...

- **1,969** nurseries/schools signed up to deliver Cut Your Carbon in their setting.
- **201,408** individual carbon-cutting actions were reported across November. We anticipate the number of delivered actions to be many, many more.
- Pupils delivering Cut Your Carbon actions reduced their total emissions by an estimated **629,155 kg of CO²**.

Read the Impact Report [here](#).

COUNT YOUR CARBON

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

Completing a calculation with Count Your Carbon provides schools with:

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

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

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

HEALTHY SUMMER TOOLKIT

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

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

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

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

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

ECO-NURSERIES

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

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

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

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

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



VOLUNTEERING AND COMMUNITY ENGAGEMENT:



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

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

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

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

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

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

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

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

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

CAMPAIGNS

Marketing, communications, campaigns and policy 2023-24

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

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

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

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

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

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

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

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

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

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

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



WE WOULD LIKE TO THANK

OUR VOLUNTEERS

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

OUR PARTNERS AND FUNDERS

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

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



LOOKING AHEAD

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

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

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

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

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

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

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

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

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

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

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



OUR OBJECTIVES

1. Reduce greenhouse gas emissions

By 2030, we will:

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

2. Increase action taken to live more sustainably

By 2030, we will:

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

3. Increase biodiversity

By 2030, we will:

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

4. Increase the amount of high-quality public space

By 2030, we will:

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

5. Reduce resource use and waste produced

By 2030, we will:

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

6. Reduce litter in the environment

By 2030, we will:

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



FINANCIAL REVIEW

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

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

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

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

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

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

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

RESERVES POLICY

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

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

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

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

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

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

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

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

Funds held on behalf of others

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

FUNDRAISING

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

EMPLOYEES

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

PENSIONS

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

GOING CONCERN

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

PAY REPORTING

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

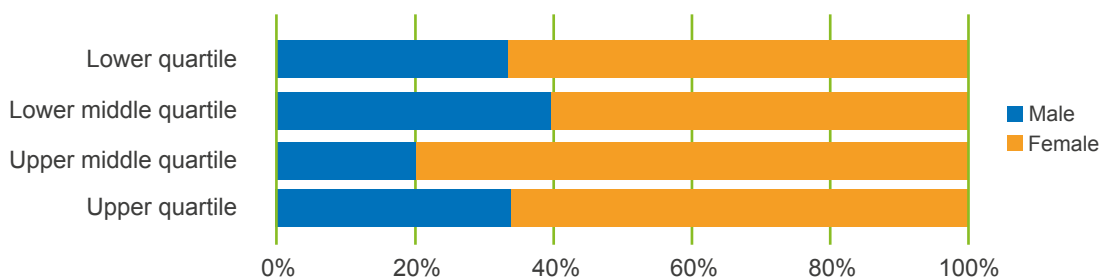
GENDER PAY REPORTING

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

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

Our gender representation by quartile is shown below.

GENDER: M/F REPRESENTATION BY PAY QUARTILE



ETHNICITY PAY REPORTING

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

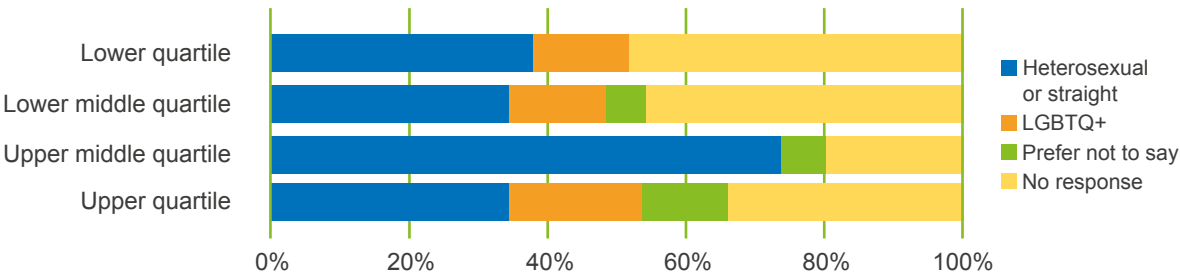
As part of our Equity, Diversity & Inclusion work, we have set targets for non-white representation levels to reflect the demographics of the UK. We are monitoring progress against these targets alongside salary gaps to assess improvements.

LGBTQ+

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

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

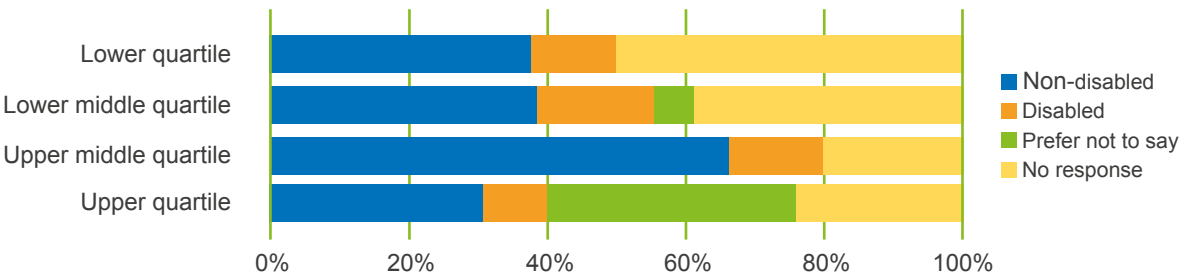
LGBTQ+: REPRESENTATION BY PAY QUARTILE



DISABILITY PAY REPORTING

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

DISABILITY: REPRESENTATION BY PAY QUARTILE



GOVERNANCE

OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES OF THE CHARITY

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

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

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

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

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

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

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

GOVERNING DOCUMENT

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

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

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

REGISTERED OFFICE

Elizabeth House
The Pier
Wigan
WN3 4EX

THE BOARD OF TRUSTEES

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

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

TRUSTEE INDUCTION AND TRAINING

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

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

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

AUDIT AND FINANCE COMMITTEE

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

REMUNERATION NOMINATION COMMITTEE

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

MEMBERS OF THE BOARD OF TRUSTEES

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

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES AND CORPORATE GOVERNANCE

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

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

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

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

MANAGEMENT AND STAFFING

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

KEY MANAGEMENT PERSONNEL – THE EXECUTIVE TEAM

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

PAY POLICY FOR KEY MANAGEMENT PERSONNEL

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

CORPORATE GOVERNANCE

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

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

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

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

RISK MANAGEMENT

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

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

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

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

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

PROFESSIONAL ADVISERS

Auditor: MHA
2 London Wall Place
London EC2Y 5AU

Solicitors: Forbes Solicitors
PO Box 686
Blackburn BB7 9QY

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

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

Actuaries: Broadstone Consulting
100 Wood Street
London EC2V 7AN

STATEMENT OF DISCLOSURE OF INFORMATION TO AUDITOR

In so far as the Trustees are aware:

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

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



SUZY BRAIN ENGLAND OBE
CHAIR AND TRUSTEE

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

OPINION

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

In our opinion the financial statements:

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

BASIS FOR OPINION

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

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

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

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

OTHER INFORMATION

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

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

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

- adequate accounting records have not been kept by

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

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

RESPONSIBILITIES OF TRUSTEES

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

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

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

control systems in place and testing operational effectiveness;

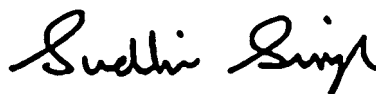
- Performing audit work over the risk of management override, including testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing accounting estimates for bias;
- Reviewing minutes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

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

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

USE OF THIS REPORT

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



Sudhir Singh FCA, Senior Statutory Auditor

For and on behalf of MHA, Statutory Auditor

London, United Kingdom

Date:

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

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

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

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
INCOMING RESOURCES							
Donations	2	2,526,811	-	2,526,811	977,744	-	977,744
Charitable Activities	3	3,534,460	9,718,825	13,253,285	2,972,845	12,949,548	15,922,393
Investment Income		209,870	-	209,870	39,572	-	39,572
Total Incoming Resources		6,271,140	9,718,825	15,989,965	3,990,161	12,949,548	16,939,709
RESOURCES EXPENDED							
Charitable Activities	5,6	2,535,991	10,807,277	13,343,268	230,905	10,608,988	10,839,893
Sub Total - Operational Expenditure		2,535,991	10,807,277	13,343,268	230,905	10,608,988	10,839,893
Other Expenditure	20	82,000	-	82,000	64,000	-	64,000
Total Resources Expended		2,617,991	10,807,277	13,425,268	294,905	10,608,988	10,903,893
NET INCOME/(EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		3,653,149	(1,088,452)	2,564,697	3,695,256	2,340,560	6,035,816
OTHER RECOGNISED GAINS AND LOSSES							
Actual gains / (losses) on the defined benefit pension scheme	21	(669,000)	-	(669,000)	(730,000)	-	(730,000)
NET MOVEMENT IN FUNDS		2,984,149	(1,088,452)	1,895,697	2,965,256	2,340,560	5,305,816
RECONCILIATION OF FUNDS							
Total funds brought forward	14,15	680,229	2,559,961	3,240,190	(2,285,027)	219,401	(2,065,626)
TOTAL FUNDS CARRIED FORWARD		3,664,378	1,471,509	5,135,887	680,229	2,559,961	3,240,190

All activities are continuing.

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

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

2,548,936

6,143,586

CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2024

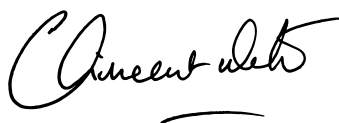
	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Intangible Fixed Assets	9		156,467		151,529
			156,467		151,529
CURRENT ASSETS					
Debtors and Prepayments	10	2,734,978		3,922,868	
Cash at Bank and in Hand		11,618,170		3,294,363	
		14,353,148		7,217,231	
CURRENT LIABILITIES					
Creditors amounts falling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

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

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



Suzy Brain England OBE - **DIRECTOR**



Vincent Neate - **DIRECTOR**

CHARITY BALANCE SHEET AS AT 31 MARCH 2024

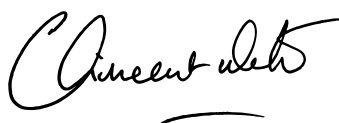
	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Intangible Fixed Assets	9		156,467		151,529
			156,467		151,529
CURRENT ASSETS					
Debtors and Prepayments	10	2,769,814		3,891,582	
Cash at Bank and in Hand		10,788,706		2,826,468	
		13,558,520		6,718,050	
CURRENT LIABILITIES					
Creditors amounts falling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

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

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



Suzy Brain England OBE - **DIRECTOR**



Vincent Neate - **DIRECTOR**

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

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

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

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

1 ACCOUNTING POLICIES

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

(A) ACCOUNTING CONVENTION

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

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

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

(B) FUND ACCOUNTING

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

(C) FIXED ASSETS, DEPRECIATION AND IMPAIRMENT

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

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

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

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

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

Intellectual property rights

Amortised in line with the associated revenue over 20 months

(D) INCOME AND DONATIONS

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

(E) DONATED SERVICES

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

(F) EXPENDITURE

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

(G) LIABILITIES

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

(H) OPERATING LEASES

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

(I) CONSOLIDATION

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

(J) PENSION COSTS

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

Defined benefit scheme

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

Defined contribution scheme

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

(K) PROVISIONS

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

(L) GOING CONCERN

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

(M) FINANCIAL INSTRUMENTS

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

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

Financial assets

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

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

Financial liabilities

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

Derecognition of financial assets and liabilities

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

(N) JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

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

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

Termination payments

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

2 DONATIONS (GROUP)

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

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

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

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

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

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

3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES (GROUP)

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

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

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

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

5 ANALYSIS OF COSTS (GROUP)

ANALYSIS OF SUPPORT COSTS 2024

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

ANALYSIS OF SUPPORT COSTS 2023

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

6 NET MOVEMENT IN FUNDS (GROUP)

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

7 TAXATION

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

8 STAFF COSTS (GROUP)

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

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

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

8 STAFF COSTS (CONTINUED)

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

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

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

Key management personnel

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

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

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

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

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

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

9 FIXED ASSETS (GROUP)

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

10 DEBTORS

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

11 CREDITORS

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

12 DEFERRED INCOME (GROUP)

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

All deferred income relates solely to activity with the Company.

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

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

13 PROVISIONS FOR LIABILITIES AND CHARGES (GROUP)

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

14 UNRESTRICTED FUNDS (2023/24)

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

14 UNRESTRICTED FUNDS (2022/23) CONTINUED

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

DESIGNATED FUNDS

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

15 RESTRICTED FUNDS – 2023/2024 (GROUP)

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

15 RESTRICTED FUNDS – 2023/2024 (GROUP) CONTINUED

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

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

The above categories contain the following significant restricted funds:-

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

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

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

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

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

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

15 PRIOR YEAR RESTRICTED FUNDS MOVEMENTS (GROUP)

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

15 PRIOR YEAR RESTRICTED FUNDS MOVEMENTS (GROUP) CONTINUED

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

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS (GROUP)

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

17 CONTINGENT LIABILITIES

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

18 CAPITAL COMMITMENTS

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

19 INDEMNITY INSURANCE

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

20 PENSIONS

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

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

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

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

The major assumptions used by the actuary were as follows:

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

	Men	Women
Current	85.6	88.1
Future	86.5	89.2

20 PENSIONS CONTINUED

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

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

20 PENSIONS CONTINUED

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

20 PENSIONS CONTINUED

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

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

21 TRUSTEES' REMUNERATION AND EXPENSES

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

22 OTHER COMMITMENTS

OPERATING LEASES

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

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

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

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

24 SUBSIDIARY COMPANY

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

The Charity holds £2 in share capital.

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

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

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

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

25 RELATED PARTY TRANSACTIONS

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

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

There were no other related party transactions during the year.

26 POST BALANCE SHEET EVENTS

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

27 FUNDS HELD AS AGENT

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

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