



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

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

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OVERALL INTRODUCTION

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

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

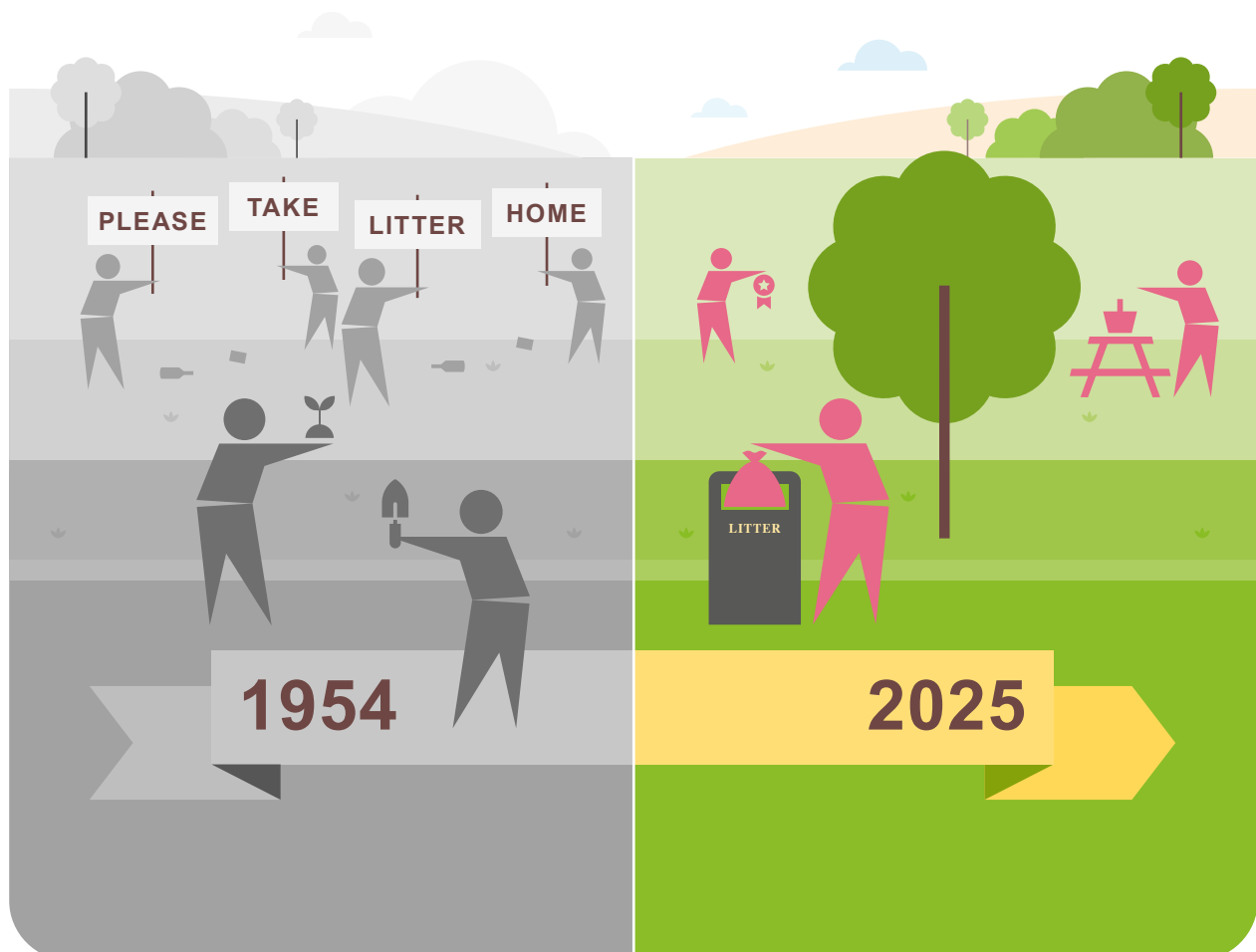
It is against this backdrop that, at the end of 2023, Keep Britain Tidy launched a new five-year strategy. We are not naïve enough to believe that we can solve all the environmental challenges we face or, indeed, that we can even begin to shift the dial alone but we do believe it is our role to play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

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

The six areas are

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

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



REDUCING GREENHOUSE GAS EMISSIONS

It is only sensible when you're thinking about how you can work to reduce greenhouse gas emissions that you look to your own carbon footprint and what you can do to put your own house in order. So, in 2024/25, having identified that our banking was our second largest emitter, Keep Britain Tidy moved our bank accounts. This single action reduced our banking emissions by two thirds – an annual reduction in emissions of 1,500 tonnes of CO₂.

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

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

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

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

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

Our Eco-Schools programme's second Cut Your Carbon campaign, which ran for a month in November 2024, saw 2,431 nurseries, schools and colleges sign up to take part, with a total of 1,076,525 pupils. Actions taken included 'Ditch the Drive', 'Veggie Vibes' and 'Drop it Like it's Hot', which encouraged pupils to make their travel more sustainable by walking, using public transport or cycling, switch at least one day's meals to plant-based and turn down their home heating by at least one degree. The campaign resulted in a potential carbon saving of 518,274kg of CO₂, which is the equivalent of driving a petrol car for 1.95 million miles, which would take you to the Moon and back four times!

Looking ahead

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

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

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



INCREASING ACTION TAKEN TO LIVE MORE SUSTAINABLY

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

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

Looking ahead

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

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



INCREASING BIODIVERSITY

Through our Eco-Schools programme, 1,373 schools in England worked on the biodiversity topic in the academic year 2023/24. This resulted in more than 1.1 million m² of natural habitats being created or maintained to support biodiversity, for example through the creation or maintenance of meadows, wildflower or rewilding areas. In addition, schools created or installed 6,896 habitats to support insects, 7,176 animal habitats – bird or bat boxes, hedgehog homes etc, 10,542 animal feeders and 755 ponds, mini-ponds or temporary ponds.

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

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

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

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

Looking ahead

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

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

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



INCREASING THE AMOUNT OF HIGH-QUALITY PUBLIC SPACE

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

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

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

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

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

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

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

Looking ahead

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

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

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



REDUCING RESOURCE USE AND WASTE PRODUCED

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

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

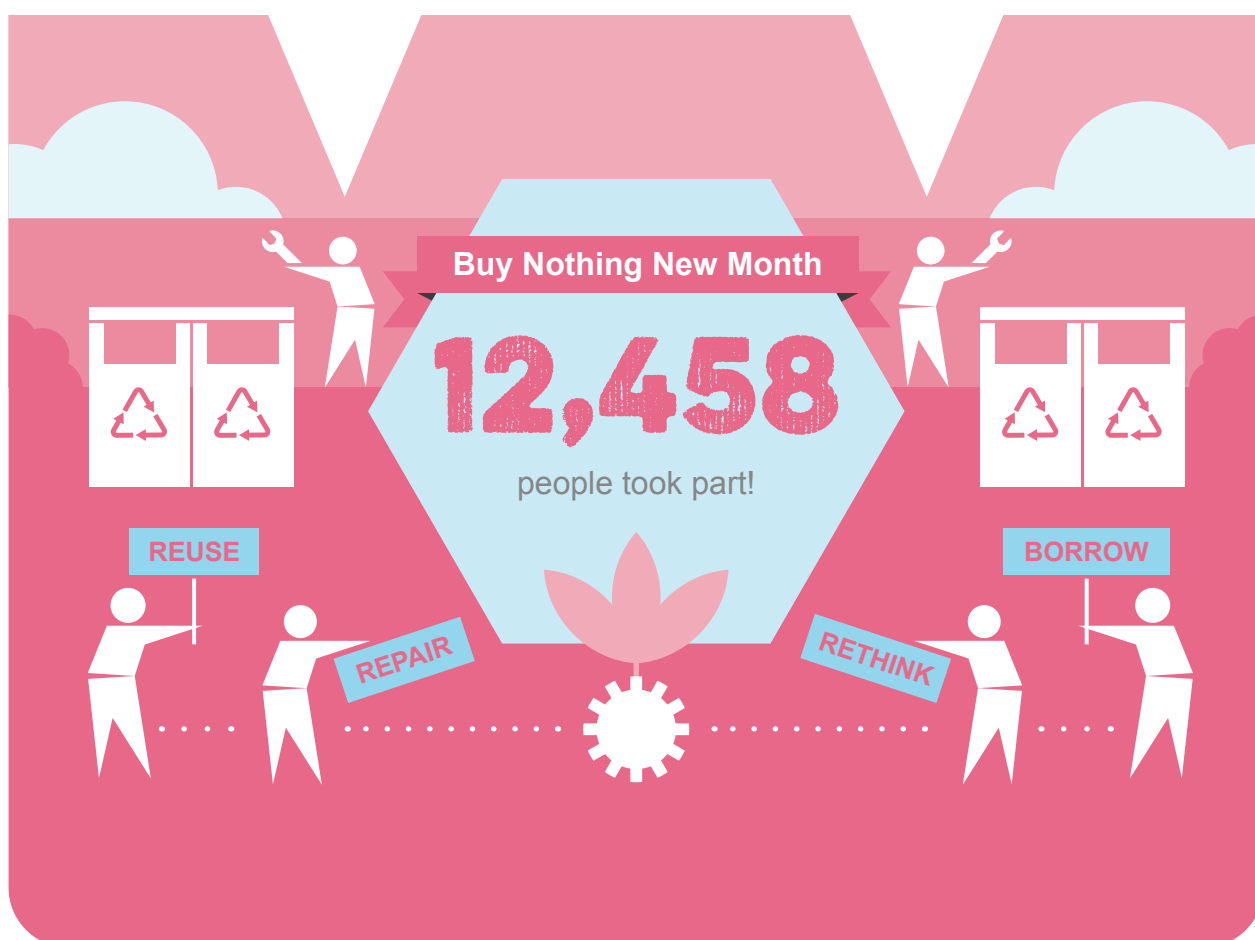
We published the first set of findings from our new Waste Prevention Tracker Survey this year. This survey monitors public attitudes and behaviours when it comes to reducing and reusing the things we own and buy as well as the barriers that prevent people reducing and reusing. The finding from this tracker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

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

Looking ahead

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

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



REDUCING LITTER IN THE ENVIRONMENT

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

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

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

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

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

Chewing gum litter is notoriously difficult to clean up but, thanks to the industry-funded Chewing Gum Task Force, we were able to award grants worth a total of £1.585 million to 54 councils across the country. The money was used to clean an estimated 500,000m² of pavements.

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

Looking ahead

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

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

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



LOOKING BEYOND OUR ENVIRONMENTAL OUTCOMES

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

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

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

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

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

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

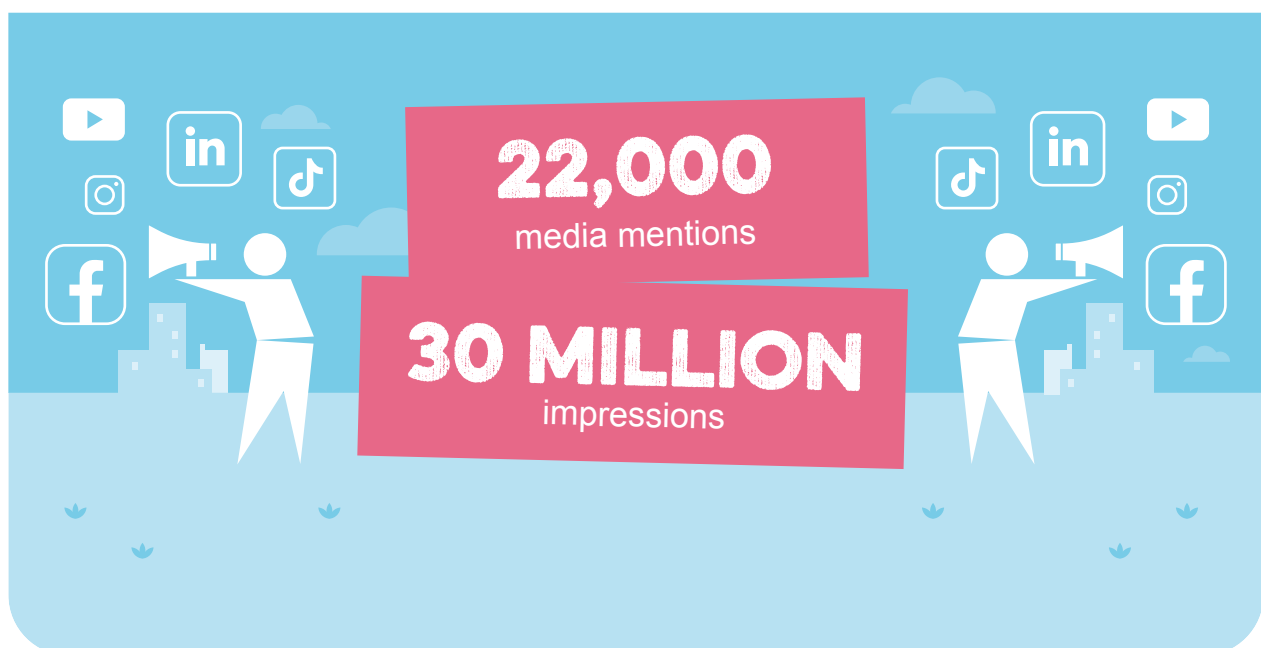
The Keep Britain Tidy Network supported 119 member organisations and we are delighted to report that our members gave us a Net Promoter Score of 57 (a score above 50 is considered to be excellent).

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

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

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

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



WE WOULD LIKE TO THANK

OUR VOLUNTEERS

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

OUR PARTNERS AND FUNDERS:

- Players of People's Postcode Lottery

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



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

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



GOVERNANCE

OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES OF THE CHARITY

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

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

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

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

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

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



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

1. Reduce greenhouse gas emissions

By 2030, we will:

- Grow our ground-breaking school carbon calculator so that all schools in England have used the calculator to reduce emissions
- Deliver the Cut Your Carbon campaign nationally
- Deliver carbon and sustainable living training and tools for local authorities and volunteers to enable action across half of all local authority areas
- Update our accreditation schemes to ensure 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

GOVERNING DOCUMENT

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

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

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

REGISTERED OFFICE

Elizabeth House
The Pier
Wigan
WN3 4EX

THE BOARD OF TRUSTEES

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

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

TRUSTEE INDUCTION AND TRAINING

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

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

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

AUDIT AND FINANCE COMMITTEE

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

REMUNERATION AND NOMINATION COMMITTEE

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

MEMBERS OF THE BOARD OF TRUSTEES

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

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES AND CORPORATE GOVERNANCE

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

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

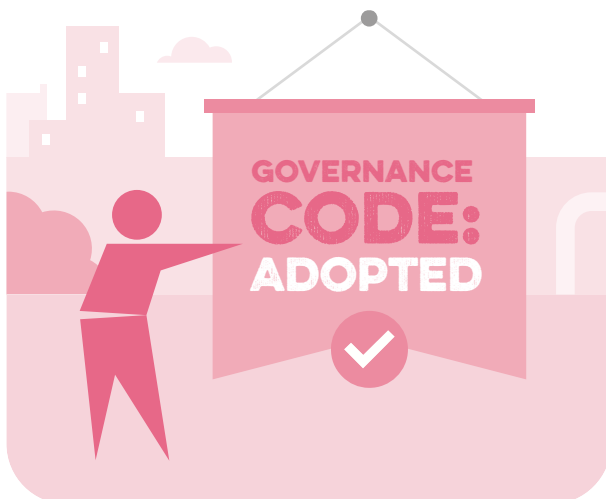
The Trustees are responsible for ensuring that adequate accounting records are kept which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible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

MANAGEMENT AND STAFFING

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

KEY MANAGEMENT PERSONNEL – THE EXECUTIVE TEAM

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



PAY POLICY FOR KEY MANAGEMENT PERSONNEL

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

CORPORATE GOVERNANCE

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

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

They include:

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

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

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

The charity has complied with prevailing laws and regulations.

RISK MANAGEMENT

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

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

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

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

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

PROFESSIONAL ADVISERS

Auditor: MHA
2 London Wall Place
London EC2Y 5AU

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

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

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

Lloyds Bank
25 Gresham Street
London EC2V 7HN

Actuaries: Broadstone Consulting
100 Wood Street
London EC2V 7AN



FINANCIAL REVIEW

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

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

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

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

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

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

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

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

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

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

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

RESERVES POLICY

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

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

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

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

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

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

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

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

Funds held on behalf of others

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

FUNDRAISING

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

EMPLOYEES

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

PENSIONS

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

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

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

GOING CONCERN

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

PAY REPORTING

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

GENDER PAY REPORTING

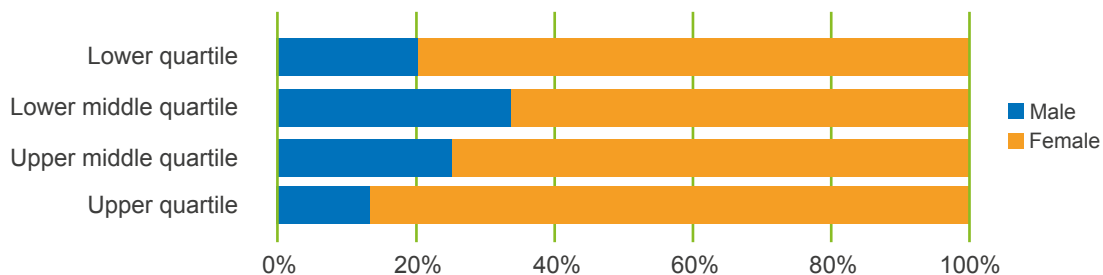
The mean difference between the average hourly pay of women and men across the organisation is £3.19 in favour of women, and the median difference is £2.34 in favour of women.

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

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

Our gender representation by quartile is shown below.

GENDER REPRESENTATION BY PAY QUARTILE



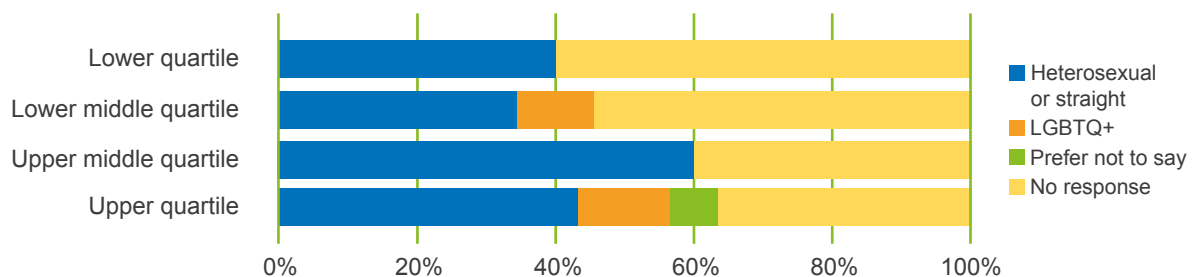
ETHNICITY PAY REPORTING

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

LGBTQ+ PAY REPORTING

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

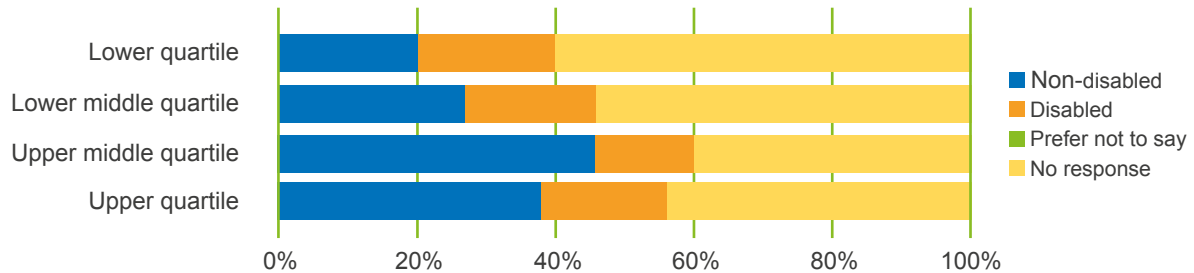
SEXUAL ORIENTATION BY PAY QUARTILE



DISABILITY PAY REPORTING

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

DISABILITY: REPRESENTATION BY PAY QUARTILE



STATEMENT OF DISCLOSURE OF INFORMATION TO AUDITOR

In so far as the Trustees are aware:

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

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

SUZY BRAIN ENGLAND OBE
CHAIR AND TRUSTEE

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

OPINION

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

In our opinion the financial statements:

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

BASIS FOR OPINION

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

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

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

OTHER INFORMATION

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

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

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

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

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

RESPONSIBILITIES OF TRUSTEES

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

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

AUDITORS RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

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

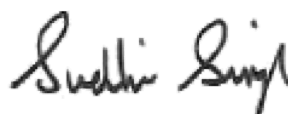
- Performing audit work over the risk of management override, including testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing accounting estimates for bias;
- Reviewing minutes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

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

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

USE OF THIS REPORT

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



Sudhir Singh FCA, Senior Statutory Auditor

For and on behalf of MHA, Statutory Auditor

London, United Kingdom

Date: 7 October 2025

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

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

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

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
INCOMING RESOURCES							
Donations	2	2,960,859	-	2,960,859	2,526,811	-	2,526,811
Charitable Activities	3	3,426,918	10,016,904	13,443,822	3,534,460	9,718,825	13,253,285
Investment Income		166,791	-	166,791	209,870	-	209,870
Total Incoming Resources		6,554,568	10,016,904	16,571,472	6,271,140	9,718,825	15,989,965
RESOURCES EXPENDED							
Charitable Activities	4,5	2,868,626	10,928,676	13,797,302	2,535,991	10,807,277	13,343,268
Sub Total - Operational Expenditure		2,868,626	10,928,676	13,797,302	2,535,991	10,807,277	13,343,268
Other Expenditure	20	38,000	-	38,000	82,000	-	82,000
Total Resources Expended		2,906,626	10,928,676	13,835,302	2,617,991	10,807,277	13,425,268
NET INCOME/(EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		3,647,942	(911,772)	2,736,170	3,653,149	(1,088,452)	2,564,697
OTHER RECOGNISED GAINS AND LOSSES							
Actual gains / (losses) on the defined benefit pension scheme	20	(796,000)	-	(796,000)	(669,000)	-	(669,000)
NET MOVEMENT IN FUNDS		2,851,942	(911,772)	1,940,170	2,984,149	(1,088,452)	1,895,697
RECONCILIATION OF FUNDS							
Total funds brought forward	14,15	3,664,378	1,471,509	5,135,887	680,229	2,559,961	3,240,190
TOTAL FUNDS CARRIED FORWARD		6,516,320	559,737	7,076,057	3,664,378	1,471,509	5,135,887

All activities are continuing.

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

The surplus of Keep Britain Tidy only (unconsolidated) is:

2,769,211

2,548,936

CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2025

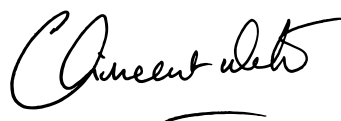
		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible Fixed Assets	9		133,650		156,467
			133,650		156,467
CURRENT ASSETS					
Debtors and Prepayments	10	1,688,156		2,734,978	
Cash at Bank and in Hand		7,301,975		11,618,170	
		8,990,131		14,353,148	
CURRENT LIABILITIES					
Creditors amounts falling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

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

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



Suzy Brain England OBE - **DIRECTOR**



Vincent Neate - **DIRECTOR**

CHARITY BALANCE SHEET AS AT 31 MARCH 2025

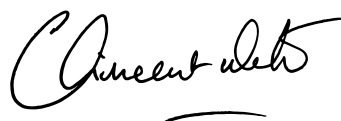
		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible Fixed Assets	9		133,650		156,467
			133,650		156,467
CURRENT ASSETS					
Debtors and Prepayments	10	1,927,905		2,769,814	
Cash at Bank and in Hand		6,350,969		10,788,706	
		8,278,874		13,558,520	
CURRENT LIABILITIES					
Creditors amounts falling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

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

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



Suzy Brain England OBE - **DIRECTOR**



Vincent Neate - **DIRECTOR**

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

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

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

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

1 ACCOUNTING POLICIES

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

(A) ACCOUNTING CONVENTION

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

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

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

(B) FUND ACCOUNTING

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

(C) FIXED ASSETS, DEPRECIATION AND IMPAIRMENT

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

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

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

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

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

Intellectual property rights

Amortised in line with the associated revenue over 20 months

(D) INCOME AND DONATIONS

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

(E) DONATED SERVICES

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

(F) EXPENDITURE

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

(G) LIABILITIES

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

(H) OPERATING LEASES

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

(I) CONSOLIDATION

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

(J) PENSION COSTS

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

Defined benefit scheme

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

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

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

Defined contribution scheme

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

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

(K) PROVISIONS

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

(L) GOING CONCERN

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

(M) FINANCIAL INSTRUMENTS

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

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

Financial assets

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

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

Financial liabilities

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

Derecognition of financial assets and liabilities

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

(N) JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

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

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

Termination payments

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

2 DONATIONS (GROUP)

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

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

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

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

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

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

3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES (GROUP)

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

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

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

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

5 ANALYSIS OF COSTS (GROUP)

ANALYSIS OF SUPPORT COSTS 2025

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

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	1,668,377

6 NET MOVEMENT IN FUNDS (GROUP)

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

7 TAXATION

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

8 STAFF COSTS (GROUP)

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

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

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

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

8 STAFF COSTS (CONTINUED)

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

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

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

Key Management Personnel

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

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

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

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

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

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 2024	242,136	242,136
Additions during the year	26,154	26,154
Cost at 31 March 2025	268,290	268,290
Accumulated amortisation at 1 April 2024	85,669	85,669
Charge for the year	48,971	48,971
Amortisation at 31 March 2025	134,640	134,640
Net Book Value at 31 March 2025	133,650	133,650
Net Book Value at 31 March 2024	156,467	156,467

10 DEBTORS

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

11 CREDITORS

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

12 DEFERRED INCOME (GROUP)

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

All deferred income relates solely to activity with the Group.

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

13 PROVISIONS FOR LIABILITIES AND CHARGES (GROUP AND CHARITY)

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

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

14 UNRESTRICTED FUNDS (2024/25)

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

14 UNRESTRICTED FUNDS (2024/25) CONTINUED

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

DESIGNATED FUNDS

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

15 RESTRICTED FUNDS – 2024/2025 (GROUP)

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

15 RESTRICTED FUNDS – 2024/2025 (GROUP) CONTINUED

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

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

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

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

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

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

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

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

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

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

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

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

15 PRIOR YEAR RESTRICTED FUNDS MOVEMENTS (GROUP)

	1 April 2023 £	Income £	Expenditure £	31 March 2024 £
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 Award 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	19,300
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	16,936
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 PRIOR YEAR RESTRICTED FUNDS MOVEMENTS (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

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS (GROUP)

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

17 CONTINGENT LIABILITIES

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

18 CAPITAL COMMITMENTS

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

19 INDEMNITY INSURANCE

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

20 PENSIONS

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

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

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

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

The major assumptions used by the actuary were as follows:

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

	Men	Women
Current	85.6	88.1
Future	86.5	89.2

20 PENSIONS CONTINUED

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

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

20 PENSIONS CONTINUED

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

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 2025 (2024 : £NIL) £1,753 reimbursement for travel and other costs in attending meetings was paid to four trustees during the year. (2024 - £2,298 to four trustees).

22 OTHER COMMITMENTS

OPERATING LEASES

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

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

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

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

24 SUBSIDIARY COMPANY

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

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

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

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

25 RELATED PARTY TRANSACTIONS

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

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

26 POST BALANCE SHEET EVENTS

There were no post balance sheet events.

27 FUNDS HELD AS AGENT

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