

Litter Watch

England & Wales - Charity number 1098378

Details

Other names TIPTON LITTER WATCH, LITTERWATCH

Status Registered

Legal form Other

Registered 2003-07-04

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

Contact

Address Eagle Recovery and Transfer Hub
Danks Way
Tipton
DY4 7BT

Phone 01215576970

Email tiptonlitter@aol.com

Website www.litterwatch.org.uk

Activities

Objects: TIPTON LITTER WATCH SHALL PROMOTE THE CONSERVATION, PROTECTION AND IMPROVEMENT OF THE ENVIRONMENT FOR THE PUBLIC BENEFIT IN TIPTON AND THE SURROUNDING AREAS BY: (A) THE PROMOTION OF PRACTICAL MEASURES AND ENCOURAGEMENT OF PARTNERSHIPS TO ELIMINATE LITTER AND IMPROVE THE GENERAL HOUSEKEEPING OF THE LOCAL AREAS; AND (B) RAISING THE PUBLIC AWARENESS IN MATTERS RELATING TO THE BENEFITS OF SUSTAINABLE WASTE MANAGEMENT PRACTICES.

Activities: To promote sustainable development for the benefit of the public:(a) the preservation, conservation and the protection of the environment and the prudent use of resources.(b) the relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities;(c) the promotion of sustainable means of achieving economic growth and regeneration.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** TIPTON AND THE NEIGHBOURHOODS THEREOF
- Sandwell

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£92,326	£88,941	-	-
2024-07-31	£77,851	£70,248	-	-
2023-07-31	£82,132	£89,586	-	-
2022-07-31	£85,693	£91,718	-	-
2021-07-31	£110,931	£117,279	-	-

Trustees

Name	Role	Appointed
Ian Jones	Chair	2020-11-20
Jane Mitchell-Barnes		2013-01-01
Joanna Haydon		2020-11-20
John Murphy		2024-03-21
Joseph Robert Piggott		2024-03-21

Litter Watch

England & Wales - Charity number 1098378

Accounts

Charity registration number 1098378 (England and Wales)

LITTER WATCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

LITTER WATCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ian Jones (Chair) Jane Mitchell-Barnes Joanna Haydon John Murphy Joseph Piggott
Charity number	1098378
Principal address	C/O Serco Eagle Transfer Hub Danks Way Tipton West Midlands DY4 7BT
Independent examiner	Neal and Co Business Services Limited Shakespeare Buildings 26 Cradley Road West Midlands B64 6AG
Bankers	Barclays Bank PLC West Bromwich Branch 313 High Street West Bromwich West Midlands B61 8LP

LITTER WATCH

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LITTER WATCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JULY 2025

The Trustees present their annual report and financial statements for the year ended 31 July 2025.

The accounts have been prepared in accordance with the accounting policies set in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The object of the charity is to promote the conservation, protection and improvement of the environment for public benefit, nominally in Sandwell and the surrounding areas.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what specific activities the Charity should undertake in accounting year.

The aims adopted by the charity to achieve these objects are as follows:

- 1) To promote practical measures and encourage partnerships to eliminate litter.
- 2) To support and improve the general house keeping of the local area.
- 3) To raise public awareness in matters relating to the benefits of sustainable waste management practices.

The trustees achieve these aims by the employment of a Project Manager who, as well as giving direct support to the public, also consults with partners and advises volunteers throughout the borough.

Achievements and performance

As I present my fourth annual report as Chair of Litter Watch, I do so with immense pride in the resilience, creativity, and compassion that continue to define our organisation. The past year has been one of challenge and opportunity, with the charity sector navigating economic pressures, environmental urgency, and growing demand for community-led solutions. Through it all, Litter Watch has remained steadfast in its mission: empowering individuals and communities to care for their environment.

Volunteers at the Heart of Our Work

Our volunteers are the lifeblood of Litter Watch. With more than 2,400 people signed up, we have seen an extraordinary rise in active involvement. Some head out daily, others weekly, and many whenever they can—but together they make a tangible difference in every ward across Sandwell.

- 55 tonnes of litter cleared from our streets.
- Many volunteers recycle what they collect using their own bins, demonstrating personal commitment to sustainability.
- 35,000 hours of service contributed in 2024/25.

A follow-up to last year's wellbeing survey revealed that 93% of respondents felt their involvement had positively impacted their mental and physical health. This reinforces what we have long known: litter-picking is not just about cleaner streets - it is about healthier, happier lives.

Growing Community Spaces

Our West Bromwich allotment has flourished into a vibrant hub of activity and wellbeing. Thanks to funding from the ASDA Foundation and generous support from local businesses, we have:

- Added new raised beds.
- Improved pathways.
- Expanded our poly tunnel.

These enhancements enabled us to donate over 80 kilos of fresh produce to food pantries, volunteers, and residents - turning environmental action into tangible social value. We continue to support Hanbury Primary School in their gardening journey, giving students access to the site and teaching them practical skills in sustainability.

LITTER WATCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

Big Spring Clean 2025

This year's Big Spring Clean was a shining example of collective action. Across 51 events, an incredible 708 volunteers gave a combined 61,705 minutes of their time, resulting in the removal of 965 bags of litter.

Whether schools, residents, community groups, or businesses, every participant played a vital role in making this campaign a success. Thank you for showing up, rolling up your sleeves, and helping Sandwell shine.

Innovation and Education

We were delighted to expand our collaboration with St Michael's High School, using virtual reality technology to educate students on recycling and environmental stewardship. This project exemplifies our commitment to blending innovation with education, inspiring the next generation to take ownership of their surroundings.

Strengthening Communities

With support from Awards for All, our Adopt a Street initiative evolved into the Healthy Communities Tidy Together programme. This rebranding reflects our holistic approach - seeing litter-picking not just as civic duty, but as a pathway to stronger, more connected neighbourhoods.

Leadership and Thanks

I extend heartfelt thanks to our Chief Officer, Alicia Wingfield, whose vision and tenacity continue to drive Litter Watch forward. Alicia's leadership has been instrumental in securing funding, forging partnerships, and amplifying our voice across Sandwell and beyond.

Looking Ahead

As we look to the future, we remain committed to:

- Deepening our impact
- Expanding our reach
- Ensuring every volunteer feels valued and empowered
- Diversify our funding

Litter Watch is more than a charity - it is a movement. I am honoured to be part of it.

Financial review

The trustees have decided that an independent examination of the accounts should be carried out. This is permitted by both the Constitution and the Charities Act 2011.

Income received for the year amounted to £92326 and resources expended amounted to £88941.

The charity's financial position at the end of the year was satisfactory and was sufficient to meet its ongoing items of expenditure, future commitments and obligations.

Funding for the charity has been secured until 31 July 2026.

No other important significant events affecting the finances or operation of the charity have occurred between the balance sheet date and the signing of this report.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

There are no specific restrictions imposed by the constitution. There are no specific investment powers set out in the constitution.

To continue with the existing objects of the charity and to expand litter watch across the Sandwell Borough.

LITTER WATCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

Structure, governance and management

The charity whose operational name is 'Litter Watch' is governed by a constitution adopted by the members on the 26th April 2003.

The Management Committee is elected annually by members of the charity. There is to be a minimum of three Trustees elected at one time to manage the charity.

The Trustees who served during the year were:

Ian Jones (Chair)

Jane Mitchell-Barnes

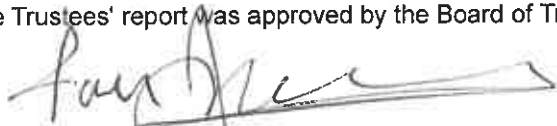
Joanna Haydon

John Murphy

Joseph Piggott

The committee meets as and when required but not less than once every three months and this meeting usually requires the co-ordinator's presence.

The Trustees' report was approved by the Board of Trustees.



Ian Jones (Chair)

Trustee

Dated: 15 December 2025

LITTER WATCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LITTER WATCH

I report on the financial statements of the Charity for the year ended 31 July 2025, which are set out on pages 5 to 11.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the financial statements. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Nigel Kirkham FCCA



Neal & Co Business Services Limited
Shakespeare Buildings
26 Cradley Road
Cradley Heath
West Midlands
B64 6AG

Dated: 15 December 2025

LITTER WATCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	2	92,326	77,851
Total income		92,326	77,851
Expenditure on:			
Charitable activities	3	88,941	70,248
Total expenditure		88,941	70,248
Net income and movement in funds		3,385	7,603
Reconciliation of funds:			
Fund balances at 1 August 2024		49,734	42,131
Fund balances at 31 July 2025		53,119	49,734

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.


LITTER WATCH

BALANCE SHEET

AS AT 31 JULY 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	6		428		571
Current assets					
Debtors	7	5,000		20,000	
Cash at bank and in hand		76,006		32,100	
		<u>81,006</u>		<u>52,100</u>	
Creditors: amounts falling due within one year	8	<u>(28,315)</u>		<u>(2,937)</u>	
Net current assets			<u>52,691</u>		<u>49,163</u>
Total assets less current liabilities			<u>53,119</u>		<u>49,734</u>
The funds of the Charity					
Unrestricted funds	10		<u>53,119</u>		<u>49,734</u>
			<u>53,119</u>		<u>49,734</u>

The financial statements were approved by the Trustees on 15 December 2025


Ian Jones (Chair)
Trustee

LITTER WATCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

Charity information

Litter Watch promotes the conservation, protection and improvement of the environment for the public benefit.

1.1 Accounting convention

The accounts have been prepared in accordance with 'the Charities Act 2011' and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

LITTER WATCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended on charitable activities include all costs incurred in the pursuit of the charitable objects of the registered charity. Expenditure is recognised when a liability is incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% Reducing balance
--------------------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 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 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

LITTER WATCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

(Continued)

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	-	81
Grants	92,326	77,770
	<u>92,326</u>	<u>77,851</u>
Donations and gifts		
Other	-	81
	<u>-</u>	<u>81</u>
Grants		
Other	92,326	77,770
	<u>92,326</u>	<u>77,770</u>

3 Charitable activities

	2025 £	2024 £
Staff costs	62,991	49,824
Depreciation and impairment	143	190
Admin expenses	25,807	20,234
	<u>88,941</u>	<u>70,248</u>
	<u>88,941</u>	<u>70,248</u>

LITTER WATCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

4	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	-	-
	Depreciation of owned tangible fixed assets	143	190
		<u>143</u>	<u>190</u>
5	Trustees		
	None of the Trustees (or any persons connected with them) received any remuneration during the year.		
6	Tangible fixed assets		Fixtures, fittings & equipment
			£
	Cost		
	At 1 August 2024		<u>1,726</u>
	At 31 July 2025		<u>1,726</u>
	Depreciation and impairment		
	At 1 August 2024		1,155
	Depreciation charged in the year		143
	At 31 July 2025		<u>1,298</u>
	Carrying amount		
	At 31 July 2025		<u>428</u>
	At 31 July 2024		<u>571</u>
7	Debtors	2025	2024
		£	£
	Amounts falling due within one year:		
	Trade debtors	5,000	20,000
		<u>5,000</u>	<u>20,000</u>

LITTER WATCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

8 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	1,316	807
Accruals and deferred income	26,999	2,130
	<u>28,315</u>	<u>2,937</u>

9 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,456	1,165
	<u>1,456</u>	<u>1,165</u>

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2024 £	Incoming resources £	Resources expended £	At 31 July 2025 £
General funds	49,734	92,326	(88,941)	53,119
	<u>49,734</u>	<u>92,326</u>	<u>(88,941)</u>	<u>53,119</u>
Previous year:				
	At 1 August 2023 £	Incoming resources £	Resources expended £	At 31 July 2024 £
General funds	42,131	77,851	(70,248)	49,734
	<u>42,131</u>	<u>77,851</u>	<u>(70,248)</u>	<u>49,734</u>

Litter Watch

England & Wales - Charity number 1098378

Accounts

LITTER WATCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

LITTER WATCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ian Jones (Chair) Jane Mitchell-Barnes Joanna Haydon John Murphy Joseph Piggott
Charity number	1098378
Principal address	C/O Serco Eagle Transfer Hub Danks Way Tipton West Midlands DY4 7BT
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LITTER WATCH

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LITTER WATCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JULY 2024

The Trustees present their report and accounts for the year ended 31 July 2024.

The accounts have been prepared in accordance with the accounting policies set in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The object of the charity is to promote the conservation, protection and improvement of the environment for public benefit, nominally in Sandwell and the surrounding areas.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what specific activities the Charity should undertake in accounting year.

The aims adopted by the charity to achieve these objects are as follows:

- 1) To promote practical measures and encourage partnerships to eliminate litter.
- 2) To support and improve the general house keeping of the local area.
- 3) To raise public awareness in matters relating to the benefits of sustainable waste management practices.

The trustees achieve these aims by the employment of a Project Manager who, as well as giving direct support to the public, also consults with partners and advises volunteers throughout the borough.

Achievements and performance

As I present my third report as Chair for Litter Watch, I reflect on the challenges faced by the charity sector amidst the ongoing impact of the pandemic.

This annual statement serves as an opportunity to express my gratitude to all those who have contributed to the support of individuals, families, schools, and organisations within our local community.

The collective efforts of my fellow board members, volunteers, and Litter Watch staff have been instrumental in our mission. Despite obstacles such as changes in education staff and funding, we have persevered in delivering workshops to schools and advancing our Adopt a Street campaign.

From our pool of 2,400 volunteers, we coordinate with Serco to collect bags from approximately 50 locations. This process involves only 100 volunteers, which is less than 5% of our total, yet it results in the removal of more than 50 tonnes of litter from the streets of Sandwell. The remaining 95% of our volunteers have chosen to recycle the litter they collect using their own bins and general waste bins.

In 2023/24, our dedicated volunteers have generously contributed over 30,000 hours of service. A recent survey revealed that over 90% of respondents reported improvements in their mental and physical health as a result of participating in litter-picking activities.

Our allotment in West Bromwich continues to provide a sanctuary for our committed volunteers, with all produce being donated to volunteers and local food pantries.

In 2023, our Big Spring Clean campaign was rebranded as the Sandwell Coronation Clean in honour of His Royal Highness, King Charles III, and his environmental advocacy. The event spanned 5410 minutes, resulting in the collection of 1052 bags of litter, 59 bags of recycling, and a total of 229,530 steps walked (equivalent to 55 miles) across 85 events.

We remain dedicated to collaborating with Grace Mary 2 Lion Farm (GM2LF) Big Local on their Dump your Junk project encouraging volunteers in the GM2LF area.

I extend my appreciation to Alicia Wingfield, our Chief Officer, for her exemplary leadership and unwavering commitment to driving the organisation forward and amplifying our impact. It is a privilege to work alongside Alicia as we continue to elevate our organisation's presence and ensure our voice is heard.

LITTER WATCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

Financial review

The trustees have decided that an independent examination of the accounts should be carried out. This is permitted by both the Constitution and the Charities Act 2011.

Income received for the year amounted to £77851 and resources expended amounted to £70248.

The charity's financial position at the end of the year was satisfactory and was sufficient to meet its ongoing items of expenditure, future commitments and obligations.

Funding for the charity has been secured until 31 July 2025.

No other important significant events affecting the finances or operation of the charity have occurred between the balance sheet date and the signing of this report.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

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To continue with the existing objects of the charity and to expand litter watch across the Sandwell Borough.

Structure, governance and management

The charity whose operational name is 'Litter Watch' is governed by a constitution adopted by the members on the 26th April 2003.

The Management Committee is elected annually by members of the charity. There is to be a minimum of three Trustees elected at one time to manage the charity.

The Trustees who served during the year were:

Ian Jones (Chair)
Jane Mitchell-Barnes
Joanna Haydon
John Murphy
Joseph Piggott

The committee meets as and when required but not less than once every three months and this meeting usually requires the co-ordinator's presence.

The Trustees' report was approved by the Board of Trustees.


Ian Jones (Chair)
Trustee
Dated: 16 December 2024

LITTER WATCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LITTER WATCH

I report on the accounts of the Charity for the year ended 31 July 2024, which are set out on pages 4 to 10.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Nigel Kirkham FCCA



Neal & Co Business Services Limited
Shakespeare Buildings
26 Cradley Road
Cradley Heath
West Midlands
B64 6AG

Dated: 16 December 2024

LITTER WATCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 JULY 2024

	Notes	2024 £	2023 £
<u>Income from:</u>			
Donations and legacies	2	77,851	82,132
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	3	70,248	89,586
		<hr/>	<hr/>
Net income/(expenditure) for the year/ Net movement in funds		7,603	(7,454)
Fund balances at 1 August 2023		42,131	49,585
		<hr/>	<hr/>
Fund balances at 31 July 2024		49,734	42,131
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.


LITTER WATCH

BALANCE SHEET

AS AT 31 JULY 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	6		571		761
Current assets					
Debtors	7	20,000		5,000	
Cash at bank and in hand		32,100		39,712	
		<u>52,100</u>		<u>44,712</u>	
Creditors: amounts falling due within one year	8	<u>(2,937)</u>		<u>(3,342)</u>	
Net current assets			49,163		41,370
Total assets less current liabilities			<u>49,734</u>		<u>42,131</u>
Income funds					
Unrestricted funds			49,734		42,131
			<u>49,734</u>		<u>42,131</u>

The accounts were approved by the Trustees on 16 December 2024


Ian Jones (Chair)
Trustee

LITTER WATCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies

Charity information

Litter Watch promotes the conservation, protection and improvement of the environment for the public benefit.

1.1 Accounting convention

The accounts have been prepared in accordance with 'the Charities Act 2011' and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

LITTER WATCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies (Continued)

1.5 Resources expended

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

Resources expended on charitable activities include all costs incurred in the pursuit of the charitable objects of the registered charity. Expenditure is recognised when a liability is incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% Reducing balance
--------------------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 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 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

LITTER WATCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

2 Donations and legacies

	2024	2023
	£	£
Donations and gifts	81	203
Grant Income	77,770	81,929
	<u>77,851</u>	<u>82,132</u>
Donations and gifts		
Other	81	203
	<u>81</u>	<u>203</u>
Grants receivable for core activities		
Other	77,770	81,929
	<u>77,770</u>	<u>81,929</u>

3 Charitable activities

	2024	2023
	£	£
Staff costs	49,824	66,983
Depreciation and impairment	190	254
Admin expenses	20,234	22,349
	<u>70,248</u>	<u>89,586</u>
	<u>70,248</u>	<u>89,586</u>

4 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

LITTER WATCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

5 Employees

Number of employees

The average monthly number employees during the year was:

2024 Number	2023 Number
2	2

Employment costs

	2024 £	2023 £
Wages and salaries	48,181	63,965
Social security costs	478	1,537
Other pension costs	1,165	1,481
	<u>49,824</u>	<u>66,983</u>

6 Tangible fixed assets

Fixtures, fittings & equipment £

Cost

At 1 August 2023	1,726
At 31 July 2024	<u>1,726</u>

Depreciation and impairment

At 1 August 2023	965
Depreciation charged in the year	190
At 31 July 2024	<u>1,155</u>

Carrying amount

At 31 July 2024	<u>571</u>
At 31 July 2023	<u>761</u>

7 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	<u>20,000</u>	<u>5,000</u>

LITTER WATCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

8 Creditors: amounts falling due within one year	2024	2023
	£	£
Other taxation and social security	807	1,278
Accruals and deferred income	2,130	2,064
	<u>2,937</u>	<u>3,342</u>
	<u>2,937</u>	<u>3,342</u>

Litter Watch

England & Wales - Charity number 1098378

Accounts

Charity Registration No. 1098378

LITTER WATCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

LITTER WATCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ian Jones (Chair) Lindsay Richmond (Vice Chair) Jane Mitchell-Barnes Adam Lloyd Joanna Haydon
Charity number	1098378
Principal address	C/O Serco Eagle Transfer Hub Danks Way Tipton West Midlands DY4 7BT
Independent examiner	Neal and Co Business Services Limited Shakespeare Buildings 26 Cradley Road West Midlands B64 6AG
Bankers	Barclays Bank PLC West Bromwich Branch 313 High Street West Bromwich West Midlands B61 8LP

LITTER WATCH

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Statement of financial activities	4
Balance sheet	5
Notes to the accounts	6 - 10

LITTER WATCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JULY 2023

The Trustees present their report and accounts for the year ended 31 July 2023.

The accounts have been prepared in accordance with the accounting policies set in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The object of the charity is to promote the conservation, protection and improvement of the environment for public benefit, nominally in Sandwell and the surrounding areas.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what specific activities the Charity should undertake in accounting year.

The aims adopted by the charity to achieve these objects are as follows:

- 1) To promote practical measures and encourage partnerships to eliminate litter.
- 2) To support and improve the general house keeping of the local area.
- 3) To raise public awareness in matters relating to the benefits of sustainable waste management practices.

The trustees achieve these aims by the employment of a Project Manager who, as well as giving direct support to the public, also consults with partners and advises volunteers throughout the borough.

Achievements and performance

This is my second report as Chair for Litter Watch. It has been another challenging year for the charity sector as a whole, as the effects of the pandemic continue to be felt.

My Chair's Statement is my opportunity, each year, to thank formally everyone who has been able to help so many individuals, families, schools and organisations across our local community. Everyone has played their part – from all my colleagues on the main board of trustees; volunteers and to the staff at Litter Watch.

Sadly, the Eco Bus was retired from duty after 12 years. We delivered environmental workshops to over 100,000 Sandwell school students in this time. Due to the age of the bus it did not fit with our ethos or vision, but we will continue to deliver environmental workshops with schools.

Our Adopt a Street campaign is still gaining momentum. Our volunteers are the essential backbone behind the work of Litter Watch, with over 2000 Volunteers giving well over 30,000 hours of their time in 2022/23. They have removed over 50 tonnes of litter off the streets of Sandwell.

We invited the local residents, professionals, and our colleagues from Sandwell Council to our allotment for our Sow, Plant, Grow, Eat project for people with mental health problems. We offer basic gardening techniques to teach people how to grow their own produce. As the cost of living continues to rise, being able to grow your own fresh tasty produce offers a cost-effective way of putting food on the table. Unfortunately, the Big Spring Clean did not take place again. This is the second year we were unable to deliver this award-winning campaign.

I'd like to thank Alicia Wingfield, our Chief Officer, for leading a dedicated team and the whole organisation through another demanding period. It's a pleasure to work with Alicia as she continues to drive the organisation forward and raise our profile, making sure our voice is heard.

LITTER WATCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

Financial review

The trustees have decided that an independent examination of the accounts should be carried out. This is permitted by both the Constitution and the Charities Act 2011.

Income received for the year amounted to £82132 and resources expended amounted to £89586.

The charity's financial position at the end of the year was satisfactory and was sufficient to meet its ongoing items of expenditure, future commitments and obligations.

Funding for the charity has been secured until 31 July 2023.

No other important significant events affecting the finances or operation of the charity have occurred between the balance sheet date and the signing of this report.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

There are no specific restrictions imposed by the constitution. There are no specific investment powers set out in the constitution.

To continue with the existing objects of the charity and to expand litter watch across the Sandwell Borough.

Structure, governance and management

The charity whose operational name is 'Litter Watch' is governed by a constitution adopted by the members on the 26th April 2003.

The Management Committee is elected annually by members of the charity. There is to be a minimum of three Trustees elected at one time to manage the charity.

The Trustees who served during the year were:

Ian Jones (Chair)

Lindsay Richmond (Vice Chair)

Jane Mitchell-Barnes

Adam Lloyd

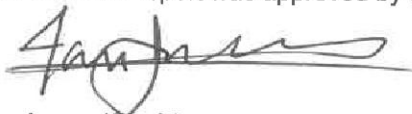
Joanna Haydon

Shane Allen

(Resigned 16 December 2022)

The committee meets as and when required but not less than once every three months and this meeting usually requires the co-ordinator's presence.

The Trustees' report was approved by the Board of Trustees.



Ian Jones (Chair)

Trustee

Dated: 15 September 2023

LITTER WATCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LITTER WATCH

I report on the accounts of the Charity for the year ended 31 July 2023, which are set out on pages 4 to 10.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Nigel Kirkham FCCA



Neal & Co Business Services Limited
Shakespeare Buildings
26 Cradley Road
Cradley Heath
West Midlands
B64 6AG

Dated: 15 September 2023

LITTER WATCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2023

	Notes	2023 £	2022 £
<u>Income and endowments from:</u>			
Donations and legacies	2	82,132	84,191
Other incoming resources	3	-	1,502
Total income		<u>82,132</u>	<u>85,693</u>
<u>Expenditure on:</u>			
Charitable activities	4	89,586	91,718
Net expenditure for the year/ Net movement in funds		<u>(7,454)</u>	<u>(6,025)</u>
Fund balances at 1 August 2022		49,585	55,610
Fund balances at 31 July 2023		<u><u>42,131</u></u>	<u><u>49,585</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

LITTER WATCH

BALANCE SHEET

AS AT 31 JULY 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	7		761		57
Current assets					
Debtors	8	5,000		4,999	
Cash at bank and in hand		39,712		47,780	
		<u>44,712</u>		<u>52,779</u>	
Creditors: amounts falling due within one year	9	<u>(3,342)</u>		<u>(3,251)</u>	
Net current assets			41,370		49,528
Total assets less current liabilities			<u>42,131</u>		<u>49,585</u>
Income funds					
Unrestricted funds			42,131		49,585
			<u>42,131</u>		<u>49,585</u>

The accounts were approved by the Trustees on 15 September 2023



Ian Jones (Chair)
Trustee

LITTER WATCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2023

1 Accounting policies

Charity information

Litter Watch promotes the conservation, protection and improvement of the environment for the public benefit.

1.1 Accounting convention

The accounts have been prepared in accordance with 'the Charities Act 2011' and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

LITTER WATCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

1 Accounting policies

(Continued)

1.5 Resources expended

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

Resources expended on charitable activities include all costs incurred in the pursuit of the charitable objects of the registered charity. Expenditure is recognised when a liability is incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% Reducing balance
--------------------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 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 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

LITTER WATCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

1 Accounting policies

(Continued)

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	2023	2022
	£	£
Donations and gifts	203	3,500
Grant Income	81,929	80,691
	<u>82,132</u>	<u>84,191</u>
Donations and gifts		
Other	203	3,500
	<u>203</u>	<u>3,500</u>
Grants receivable for core activities		
Other	81,929	80,691
	<u>81,929</u>	<u>80,691</u>

3 Other incoming resources

	2023	2022
	£	£
Other income	-	1,502
	<u>-</u>	<u>1,502</u>

LITTER WATCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

4 Charitable activities

	2023 £	2022 £
Staff costs	66,983	70,533
Depreciation and impairment	254	19
Admin expenses	22,349	20,416
	<u>88,746</u>	<u>90,968</u>
Governance costs	840	750
Governance cost	<u>840</u>	<u>750</u>
	<u>89,586</u>	<u>91,718</u>

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

6 Employees

Number of employees

The average monthly number employees during the year was:

	2023 Number	2022 Number
	<u>2</u>	<u>2</u>

Employment costs

	£	£
Wages and salaries	63,965	66,827
Social security costs	1,537	3,706
Other pension costs	1,481	-
	<u>66,983</u>	<u>70,533</u>

LITTER WATCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

7 Tangible fixed assets		Fixtures, fittings & equipment	
		£	
Cost			
At 1 August 2022			768
At 31 July 2023			<u>768</u>
Depreciation and impairment			
At 1 August 2022			711
Depreciation charged in the year			(704)
At 31 July 2023			<u>7</u>
Carrying amount			
At 31 July 2023			<u>761</u>
At 31 July 2022			<u><u>57</u></u>
8 Debtors			
		2023	2022
Amounts falling due within one year:		£	£
Trade debtors		5,000	4,999
		<u>5,000</u>	<u>4,999</u>
9 Creditors: amounts falling due within one year			
		2023	2022
		£	£
Other taxation and social security		1,278	1,199
Accruals and deferred income		2,064	2,052
		<u>3,342</u>	<u>3,251</u>
		<u><u>3,342</u></u>	<u><u>3,251</u></u>

Litter Watch

England & Wales - Charity number 1098378

Accounts

Charity registration number 1098378

LITTER WATCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

LITTER WATCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Lindsay Richmond (Vice Chair)
Jane Mitchell-Barnes
Ian Jones (Chair)
Adam Lloyd
Joanna Haydon

Charity number

1098378

Principal address

C/O Serco
Eagle Transfer Hub
Danks Way
Tipton
West Midlands
DY4 7BT

Bankers

Barclays Bank PLC
West Bromwich Branch
313 High Street
West Bromwich
West Midlands
B61 8LP

LITTER WATCH

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LITTER WATCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JULY 2022

The Trustees present their annual report and financial statements for the year ended 31 July 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Objectives and activities

The object of the charity is to promote the conservation, protection and improvement of the environment for public benefit, nominally in Sandwell and the surrounding areas.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the should undertake.

The aims adopted by the charity to achieve these objects are as follows:

- 1) To promote practical measures and encourage partnerships to eliminate litter.
- 2) To support and improve the general house keeping of the local area.
- 3) To raise public awareness in matters relating to the benefits of sustainable waste management practices.

The trustees achieve these aims by the employment of a Project Manager who, as well as giving direct support to the public, also consults with partners and advises volunteers throughout the borough.

Achievements and performance

At the start of the pandemic, few could have anticipated its prolonged and destructive impact. Although the vaccination programme has since served to improve the outlook, the residual impact on aspects such as mental health and wellbeing may remain with us for some time. We now also face other wider global events from the horrific war in the Ukraine to the rapidly growing cost of living crisis - a whole new set of challenges that will impact on our local community.

I'm so proud of the work that our talented community have delivered to make positive contributions to the society we all share. I am immensely proud how resilient the staff have been. With the arrival of the Covid-19 Pandemic severely affecting our service we continued to grow as an organisation and expand our volunteer data base far beyond our expectations.

However, like other charities across the UK, the pandemic has wide reaching implications on the governance, delivery and financial sustainability of our charity.

The Trustees and Chief Officer identified the effect of Covid-19 and associated risks. We continued to implement our risk management plan and the Governments social distancing rules, on how our Charity, staff, volunteers and service delivery would be impacted for the rest of the financial year.

The social and economic impact of the pandemic had wide reaching implications on staff members and key partners.

1. Operationally, the delivery of some of Litter Watch's key community projects were cancelled to limit the spread of the virus. For example, Big Spring Clean (community).
2. The Eco Bus was unable to visit schools due to pandemic restrictions as advised by our partners. From March 2022 the Eco Bus was back in action and saw us deliver environmental workshops to 17 schools.
3. Our Adopt a Street initiative, recruiting more volunteers and increasing our volunteer count to over 2400.
4. We continued to work with food-based projects, such as Incredible Surplus (RJFP) and Fareshare. Distributing over 5200 meals to our volunteers and supporters.

I would like to thank our Chief Officer for her ongoing hard work and our volunteers for their support. We continue to strive forward with our partnership with Serco and Sandwell Council ensuring that Sandwell is kept clean and tidy.

LITTER WATCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2022

Financial review

The trustees have decided that an independent examination of the accounts should be carried out. This is permitted by both the Constitution and the Charities Act 2011.

Income received for the year amounted to £85693 and resources expended amounted to £91718.

The charity's financial position at the end of the year was satisfactory and was sufficient to meet its ongoing items of expenditure, future commitments and obligations.

Funding for the charity has been secured until 31 March 2022.

No other important significant events affecting the finances or operation of the charity have occurred between the balance sheet date and the signing of this report.

It is the policy of the that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the 's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

There are no specific restrictions imposed by the constitution. There are no specific investment powers set out in the constitution.

To continue with the existing objects of the charity and to expand litter watch across the Sandwell Borough.

Structure, governance and management

The charity whose operational name is 'Litter Watch' is governed by a constitution adopted by the members on the 26th April 2003.

The Management Committee is elected annually by members of the charity. There is to be a minimum of three Trustees elected at one time to manage the charity.

The Trustees who served during the year were:

Lindsay Richmond (Vice Chair)

Jane Mitchell-Barnes

Ian Jones (Chair)

Adam Lloyd

Joanna Haydon

Shane Allen

(Resigned 16 December 2022)

The committee meets as and when required but not less than once every three months and this meeting usually requires the co-ordinator's presence.

The Trustees' report was approved by the Board of Trustees.

Ian Jones (Chair)

Trustee

Dated: 24 February 2023

LITTER WATCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LITTER WATCH

I report on the financial statements of the for the year ended 31 July 2022, which are set out on pages 4 to 10.

Respective responsibilities of Trustees and examiner

The 's Trustees are responsible for the preparation of the financial statements. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Nigel Kirkham FCCA

Neal & Co Business Services Limited
Shakespeare Buildings
26 Cradley Road
Cradley Heath
West Midlands
B64 6AG

Dated: 24 February 2023

LITTER WATCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<u>Income and endowments from:</u>			
Donations and legacies	2	84,191	109,131
Other incoming resources	3	1,502	1,800
		<hr/>	<hr/>
Total income		85,693	110,931
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	4	91,718	117,279
		<hr/>	<hr/>
Net expenditure for the year/ Net movement in funds		(6,025)	(6,348)
Fund balances at 1 August 2021		55,610	61,958
		<hr/>	<hr/>
Fund balances at 31 July 2022		49,585	55,610
		<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

LITTER WATCH

BALANCE SHEET

AS AT 31 JULY 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	7		57		76
Current assets					
Debtors	8	4,999		10,600	
Cash at bank and in hand		47,780		51,219	
		<u>52,779</u>		<u>61,819</u>	
Creditors: amounts falling due within one year	9	<u>(3,251)</u>		<u>(6,285)</u>	
Net current assets			49,528		55,534
Total assets less current liabilities			<u>49,585</u>		<u>55,610</u>
Income funds					
Unrestricted funds			49,585		55,610
			<u>49,585</u>		<u>55,610</u>

The financial statements were approved by the Trustees on 24 February 2023

Ian Jones (Chair)
Trustee

LITTER WATCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies

Charity information

Litter Watch promotes the conservation, protection and improvement of the environment for the public benefit.

1.1 Accounting convention

The accounts have been prepared in accordance with 'the Charities Act 2011' and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the .

1.4 Incoming resources

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

LITTER WATCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended on charitable activities include all costs incurred in the pursuit of the charitable objects of the registered charity. Expenditure is recognised when a liability is incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% Reducing balance
--------------------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 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 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

LITTER WATCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies (Continued)

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	3,500	3,096
Grant Income	80,691	106,035
	<u>84,191</u>	<u>109,131</u>

3 Other incoming resources

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Other income	1,502	1,800
	<u>1,502</u>	<u>1,800</u>

4 Charitable activities

	Raising public awareness of the environment	Raising public awareness of the environment
	2022	2021
	£	£
Staff costs	70,533	84,171
Depreciation and impairment	19	26
Admin expenses	21,166	33,082
	<u>91,718</u>	<u>117,279</u>
	<u>91,718</u>	<u>117,279</u>

LITTER WATCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

6 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Total	-	-
	<u> </u>	<u> </u>
Employment costs	2022	2021
	£	£
Wages and salaries	66,827	79,760
Social security costs	3,706	4,411
	<u> </u>	<u> </u>
	70,533	84,171
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

7 Tangible fixed assets

	Fixtures, fittings & equipment
	£
Cost	
At 1 August 2021	768
	<u> </u>
At 31 July 2022	768
	<u> </u>
Depreciation and impairment	
At 1 August 2021	692
Depreciation charged in the year	19
	<u> </u>
At 31 July 2022	711
	<u> </u>
Carrying amount	
At 31 July 2022	57
	<u> </u>
At 31 July 2021	76
	<u> </u>

LITTER WATCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

8 Debtors	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	4,999	10,600
	<u> </u>	<u> </u>
9 Creditors: amounts falling due within one year	2022	2021
	£	£
Other taxation and social security	1,199	877
Accruals and deferred income	2,052	5,408
	<u> </u>	<u> </u>
	<u>3,251</u>	<u>6,285</u>

Litter Watch

England & Wales - Charity number 1098378

Accounts

Charity Registration No. 1098378

TIPTON LITTER WATCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

TIPTON LITTER WATCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ian Jones (Chair) Lindsay Richmond (Vice Chair) Jane Mitchell- Barnes Adam Lloyd Joanna Haydon Shane Allen	Appointed 20 Nov 2020 Appointed 15 Sept 2020 Appointed 20 Nov 2020 Appointed 20 Nov 2020
Charity number	1098378	
Principal address	C/O Circo Eagle Transfer Hub Danks Way Tipton West Midlands DY4 7BT	
Bankers	Barclays Bank PLC West Bromwich Branch 313 High Street West Bromwich West Midlands B61 8LP	

TIPTON LITTER WATCH

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TIPTON LITTER WATCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JULY 2021

The Trustees present their report and financial statements for the year ended 31 July 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Objectives and activities

The object of the charity is to promote the conservation, protection and improvement of the environment for public benefit, nominally in Sandwell and the surrounding areas.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the should undertake.

The aims adopted by the charity to achieve these objects are as follows:

- 1) To promote practical measures and encourage partnerships to eliminate litter.
- 2) To support and improve the general house keeping of the local area.
- 3) To raise public awareness in matters relating to the benefits of sustainable waste management practices.

The trustees achieve these aims by the employment of a Project Manager who, as well as giving direct support to the public, also consults with partners and advises volunteers throughout the borough.

TIPTON LITTER WATCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

Achievements and performance

In my first year, as Chair for Litter Watch I am immensely proud how resilient the staff have been. With the arrival of the Covid-19 Pandemic severely affecting our service we continued to grow as an organisation and expand our volunteer data base far beyond our expectations.

However, like other charities across the UK, the pandemic was wide reaching implications on the governance, delivery and financial sustainability of our charity.

The Trustees and Chief Officer identified the effect of Covid-19 and associated risks. We continued to implement our risk management plan and the Governments social distancing rules, on how our Charity, staff, volunteers and service delivery would be impacted for the rest of the financial year.

The social and economic impact of the pandemic had wide reaching implications on staff members and key partners.

1. Operationally, the delivery of some of Litter Watch's key community projects were cancelled to limit the spread of the virus. For example, the Eco Bus (with schools), Big Spring Clean (community) and furlough of staff members associated with those projects.
2. Where necessary, we encouraged everyone to work from home and organised virtual meetings with key partners to limit the spread of the virus, however, we were aware this could have posed low morale, mental health and wellbeing concerns for our staff and volunteers – from team to solo working.
3. Our usual project delivery would change forever. We had to rethink how well-loved projects could be delivered and how we could continue with our much-needed work. Our mass clean-ups (Big Spring Clean) seamlessly transformed into our Adopt a Street initiative, recruiting more volunteers and increasing our volunteer count to over 1700.
4. We continued to work with food-based projects, such as Incredible Surplus (RJFP) and Fareshare distributing over 5200 meals to our volunteers and supporters.

In September 2020, we were finally allowed to deliver our horticulture course, albeit socially distanced. This was aimed at unemployed people. We had 12 people sign up but due to Covid only 8 attended. All were successful in completing the course and achieving their qualification.

I would like to thank our Chief Officer for her ongoing hard work and our volunteers for their support. We continue to strive forward with our partnership with Serco and Sandwell Council ensuring that Sandwell is kept clean and tidy.

Financial review

The trustees have decided that an independent examination of the accounts should be carried out. This is permitted by both the Constitution and the Charities Act 2011.

Income received for the year amounted to £110931 and resources expended amounted to £117279.

The charity's financial position at the end of the year was satisfactory and was sufficient to meet its ongoing items of expenditure, future commitments and obligations.

Funding for the charity has been secured until 31 March 2022.

No other important significant events affecting the finances or operation of the charity have occurred between the balance sheet date and the signing of this report.

It is the policy of the that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the 's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

TIPTON LITTER WATCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

There are no specific restrictions imposed by the constitution. There are no specific investment powers set out in the constitution.

To continue with the existing objects of the charity and to expand litter watch across the Sandwell Borough.

Structure, governance and management

The charity whose operational name is 'Tipton Litter Watch' is governed by a constitution adopted by the members on the 26th April 2003.

The Management Committee is elected annually by members of the charity. There is to be a minimum of three Trustees elected at one time to manage the charity.

The Trustees who served during the year were:

Lindsay Richmond (Vice Chair)

Jane Mitchell-Barnes

Ian Jones (Chair)

(Appointed 20 November 2020)

Adam Lloyd

(Appointed 15 September 2020)

Joanna Haydon

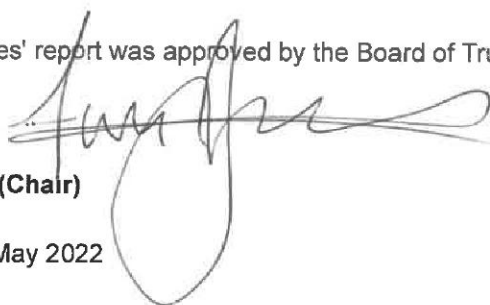
(Appointed 20 November 2020)

Shane Allen

(Appointed 20 November 2020)

The committee meets as and when required but not less than once every three months and this meeting usually requires the co-ordinator's presence.

The Trustees' report was approved by the Board of Trustees.



Ian Jones (Chair)

Trustee

Dated: 30 May 2022

TIPTON LITTER WATCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TIPTON LITTER WATCH

I report on the financial statements of the for the year ended 31 July 2021, which are set out on pages 5 to 11.

Respective responsibilities of Trustees and examiner

The 's Trustees are responsible for the preparation of the financial statements. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Nigel Kirkham FCCA

Neal & Co Business Services Limited
Shakespeare Buildings
26 Cradley Road
Cradley Heath
West Midlands
B64 6AG

Dated: 30 May 2022

TIPTON LITTER WATCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 JULY 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Income and endowments from:</u>			
Donations and legacies	2	109,131	101,201
Other incoming resources	3	1,800	401
Total income		<u>110,931</u>	<u>101,602</u>
<u>Expenditure on:</u>			
Charitable activities	4	117,279	105,365
Net expenditure for the year/ Net movement in funds		(6,348)	(3,763)
Fund balances at 1 August 2020		<u>61,958</u>	<u>65,721</u>
Fund balances at 31 July 2021		<u><u>55,610</u></u>	<u><u>61,958</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.


TIPTON LITTER WATCH

BALANCE SHEET

AS AT 31 JULY 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	7		76		102
Current assets					
Debtors	8	10,600		10,600	
Cash at bank and in hand		51,219		64,813	
		61,819		75,413	
Creditors: amounts falling due within one year	9	(6,285)		(13,557)	
Net current assets			55,534		61,856
Total assets less current liabilities			55,610		61,958
Income funds					
Unrestricted funds			55,610		61,958
			55,610		61,958

The financial statements were approved by the Trustees on 30 May 2022


Ian Jones (Chair
Trustee

TIPTON LITTER WATCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2021

1 Accounting policies

Charity information

Tipton Litter Watch promotes the conservation, protection and improvement of the environment for the public benefit.

1.1 Accounting convention

The accounts have been prepared in accordance with 'the Charities Act 2011' and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the .

1.4 Incoming resources

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Resources expended

Resources expended on charitable activities include all costs incurred in the pursuit of the charitable objects of the registered charity. Expenditure is recognised when a liability is incurred.

TIPTON LITTER WATCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% Reducing balance
--------------------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 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 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

TIPTON LITTER WATCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	3,096	925
Grant Income	106,035	100,276
	<u>109,131</u>	<u>101,201</u>

3 Other incoming resources

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Other income	1,800	401
	<u>1,800</u>	<u>401</u>

4 Charitable activities

	Raising public awareness of the environmen t	Raising public awareness of the environmen t
	2021	2020
	£	£
Staff costs	84,171	80,347
Depreciation and impairment	26	34
Admin expenses	33,082	24,234
	<u>117,279</u>	<u>104,615</u>
Share of governance costs (see note)	-	750
	<u>117,279</u>	<u>105,365</u>

TIPTON LITTER WATCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

6 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	4	3
	<u> </u>	<u> </u>
Employment costs	2021	2020
	£	£
Wages and salaries	79,760	76,667
Social security costs	4,411	3,680
	<u> </u>	<u> </u>
	<u>84,171</u>	<u>80,347</u>

7 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 August 2020	768
At 31 July 2021	<u>768</u>
Depreciation and impairment	
At 1 August 2020	666
Depreciation charged in the year	26
At 31 July 2021	<u>692</u>
Carrying amount	
At 31 July 2021	<u>76</u>
At 31 July 2020	<u>102</u>

TIPTON LITTER WATCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

8 Debtors	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	10,600	10,600
	<u> </u>	<u> </u>
9 Creditors: amounts falling due within one year	2021	2020
	£	£
Other taxation and social security	877	2,442
Accruals and deferred income	5,408	11,115
	<u> </u>	<u> </u>
	<u>6,285</u>	<u>13,557</u>