

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

# LITTER WATCH

## LEGAL AND ADMINISTRATIVE INFORMATION

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**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

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# LITTER WATCH

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the accounts	6 - 10

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# LITTER WATCH

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 JULY 2023

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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

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#### 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

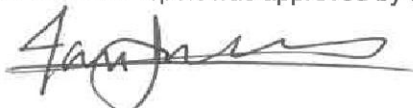
Joanna Haydon

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

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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 £
<b><u>Income and endowments from:</u></b>			
Donations and legacies	2	82,132	84,191
Other incoming resources	3	-	1,502
<b>Total income</b>		<u>82,132</u>	<u>85,693</u>
<b><u>Expenditure on:</u></b>			
Charitable activities	4	<u>89,586</u>	<u>91,718</u>
<b>Net expenditure for the year/ Net movement in funds</b>		<b>(7,454)</b>	<b>(6,025)</b>
Fund balances at 1 August 2022		<u>49,585</u>	<u>55,610</u>
<b>Fund balances at 31 July 2023</b>		<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 £	£
<b>Fixed assets</b>					
Tangible assets	7		761		57
<b>Current assets</b>					
Debtors	8	5,000		4,999	
Cash at bank and in hand		39,712		47,780	
		44,712		52,779	
<b>Creditors: amounts falling due within one year</b>	9	(3,342)		(3,251)	
Net current assets			41,370		49,528
<b>Total assets less current liabilities</b>			42,131		49,585
<b>Income funds</b>					
Unrestricted funds			42,131		49,585
			42,131		49,585

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

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#### 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

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### 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
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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>
<b>Donations and gifts</b>		
Other	203	3,500
	<u>203</u>	<u>3,500</u>
<b>Grants receivable for core activities</b>		
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 £
<b>Cost</b>	
At 1 August 2022	768
At 31 July 2023	768
<b>Depreciation and impairment</b>	
At 1 August 2022	711
Depreciation charged in the year	(704)
At 31 July 2023	7
<b>Carrying amount</b>	
At 31 July 2023	761
At 31 July 2022	57

### 8 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	5,000	4,999

### 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
	3,342	3,251