

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
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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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.

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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.

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)
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

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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

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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
<u>Expenditure on:</u>			
Charitable activities	3	70,248	89,586
Net income/(expenditure) for the year/ Net movement in funds		7,603	(7,454)
Fund balances at 1 August 2023		42,131	49,585
Fund balances at 31 July 2024		49,734	42,131

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

All income and expenditure derive from continuing activities.


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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

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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.

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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
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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.

1.11 Retirement benefits

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

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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.

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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
	49,824	66,983

6 Tangible fixed assets

Fixtures, fittings & equipment £

Cost

At 1 August 2023	1,726
At 31 July 2024	1,726

Depreciation and impairment

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

Carrying amount

At 31 July 2024	571
At 31 July 2023	761

7 Debtors

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

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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>