

CLEANUP UNITED KINGDOM
(A company limited by guarantee)
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

Fletcher & Partners
Chartered Accountants
Salisbury

CLEANUP UNITED KINGDOM
(A company limited by guarantee)

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CLEANUP UNITED KINGDOM
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

Trustees	Astrid Kjellberg-Obst, Chair Philip Beddoes (Retired 13 November 2020) Anastasia Bloom Dee Bingham (Retired 13 November 2020) Henrietta Chubb Lady Garrett, Vice Chair Harry Machin, Treasurer Michael Walsh Annie Harrison Georgina Fletcher Ashley Gray (Appointed 28 October 2020)
Company registered number	06182566
Charity registered number	1120115
Registered office	Crown Chambers Bridge Street Salisbury Wiltshire SP1 2LZ
Chief Executive	George Monck
Accountants	Fletcher & Partners Chartered Accountants Crown Chambers Bridge Street Salisbury Wiltshire SP1 2LZ
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Solicitors	Bates Wells & Braithwaite 10 Queen Street Place London EC4R 1BE

CLEANUP UNITED KINGDOM
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TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2021

The Trustees present their annual report together with the financial statements of the Charity for the 1 October 2020 to 30 September 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Cleanup United Kingdom (trading as CleanupUK) is a company limited by guarantee and a registered UK charity, charity number 1120115. Under the Companies Act 2006 the trustees have the status of directors. This report therefore constitutes a directors' report as required by section 477 of the Companies Act 2006 and has been prepared taking advantage of the exemptions conferred by section 476 of this Act.

The charity was set up and incorporated on 26 March 2007 and the trustees during the year and to date are:

Astrid Kjellberg-Obst, Chair
Philip Beddoes (retired 13 November 2020)
Anastasia Bloom
Dee Bingham (retired 13 November 2020)
Henrietta Chubb
Lady Garrett, Vice Chair
Harry Machin, Treasurer
Michael Walsh
Annie Harrison
Georgina Fletcher
Ashley Gray (appointed 28 October 2020)

Trustees are required to retire by rotation.

Objectives and activities

a. Policies and objectives

The object of CleanupUK, as formally defined, is "the advancement of environmental protection or improvement, in particular by developing a network of community groups dedicated to collecting litter from and otherwise improving the appearance and amenity of their neighbourhood". We undertake to achieve this object in two ways – first, by running projects which give direct help to those who live in deprived areas and, second, by encouraging and supporting volunteer litter groups generally, wherever in the UK they are.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The Charity Commission in its 'Charities and Public Benefit' Guidance requires that there are two key principles to be met in order to show that an organisation's aims are for the public benefit: first, there must be an identifiable benefit and secondly, the benefit must be to the public or a section of the public. CleanupUK aims to benefit the public directly by encouraging local voluntary activity to strengthen deprived communities and to keep local areas litter-free. This will benefit all communities in making and keeping local areas cleaner and ultimately safer. All our activities are free to the end user and we make no charges for access to online or other activities.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

Objectives and activities (continued)

b. Work in Deprived Areas

CleanupUK's principal on-the-ground approach involves working with partner individuals and organisations to stimulate and encourage local litter volunteering in the deprived areas of the country. The key objective is to encourage residents to take responsibility for keeping their neighbourhood clean and safe and to inspire and work alongside their fellow residents, both young and old, to ensure that it stays that way. The activity involved in achieving this leads to much more than simply a clean community, such as improved community spirit, safer neighbourhoods and healthier residents in areas where people are most in need of such benefits.

The aim of CleanupUK's first major projects, the London-based Beautiful Boroughs Project and the subsequent Beautiful Birmingham Project, was to encourage residents to come together to form groups to keep their local area clean and safe, complementing (rather than substituting) their local authority's statutory responsibility and bringing about a change in litterers' behaviour. These projects cover 12 London boroughs (Barking & Dagenham, Camden, Enfield, Greenwich, Haringey, Hackney, Islington, Lewisham, Newham, Redbridge, Tower Hamlets and Waltham Forest) and 5 Birmingham wards (Shard End, Bordesley Green, Kingstanding, Aston and Sparkbrook & Balsall Heath East).

Litter is often a symptom of deep-rooted social problems: the link between low-level anti-social behaviour and more serious criminal activities is well known. Deprived communities are particularly vulnerable. The Beautiful Boroughs and Beautiful Birmingham Projects were designed to help address these problems by encouraging local people to take greater responsibility for the physical state of their communities so that this would carry through to other aspects of their lives: a greater sense of ownership, safety and well-being, and fewer social problems, within those communities.

As at the end of September 2021, the Beautiful Boroughs and Beautiful Birmingham Projects had engaged 334 residents' groups (320 at September 2020).

c. General Support for Volunteer Litter Groups

CleanupUK's general support for volunteer litter-pickers has historically been led by the www.litteraction.org.uk website. The LitterAction website has been used as a base by volunteer litter groups to help them to run their group in a more effective way, to recruit new members to their group, to afford them access to all the information that they need in running their group and to provide them with the means to discuss issues with, to share best practice with and to learn from other volunteer groups around the UK.

The pandemic saw a steep drop in registration of new groups on LitterAction but this lull gave us the opportunity to devise and launch a new CleanupUK website which has incorporated the LitterAction platform, so bringing together and integrating the two main strands of CleanupUK's work. This will simplify and improve our offer to all volunteer litter-picking groups in the UK.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

Objectives and activities (continued)

d. The Pandemic

We have previously described how the advent of the pandemic gave us the chance to re-think how CleanupUK might go about its work and made us realise that we needed to change our business model. We consider this to have been an ideal opportunity to use time profitably when, for much of the year, the various lockdowns prevented us from actively encouraging our volunteer groups to go out litter-picking. In effect, 8 months of our 2020-2021 financial year were covered by some form of lockdown, although in May to July 2021 the rules were relaxed to allow up to 30 people to gather outdoors. But it should be borne in mind that, while government may have relaxed the legal lockdown restrictions at various points, it often took time for people to regain their confidence such that they were happy to resume meeting outside in groups.

We decided to withdraw from deploying our own Project Coordinators operating on the ground and to adjust their role to working through community engagement volunteers and partner organisations who would take over the role of helping volunteer groups set up litter-picking activity in deprived areas. The reasoning was that we would, over time, be able to reach exponentially greater numbers of people in deprived areas at manageable extra cost to CleanupUK and so grow the geographical scope of our work by a different order of magnitude – first around England and, in due course, around the UK as a whole. We have styled this new project “CleanupUK Community Partners”.

We have progressed CleanupUK Community Partners to the extent that we have gained acceptance from 10 local authority areas around England, all with significant areas of deprivation, to trial this concept in their area. The 10 areas are : Blackburn, Bristol, Hackney, Hartlepool, Hastings, Lewisham, Middlesbrough, Nottingham, Tendring and Tower Hamlets.

At the time of writing, we are trialling various ways of engaging local people in litter-picking in these areas and we are talking with various potential partner organisations, both locally and nationally, about working with them. This alone could facilitate the spread of CleanupUK’s work into many more deprived areas around England.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

Achievements and performance

a. Main achievements of the Charity

There were three other aspects of this financial year which have contributed to the strengthening of CleanupUK's operations.

First, in March 2021 we started working with Pilotlight (an organisation which "helps charities tackle the pressing issues they're facing by harnessing the experience of business experts" : <https://www.pilotlight.org.uk/>) on a project which gave us access to a group of four senior commercial and public sector managers as mentors. The benefits of this project to CleanupUK were many but two aspects stood out : business planning and governance. The creation of a structured and broadly-discussed business plan brought significant benefit, not only in defining what it is that CleanupUK does and why but also in having a written plan that all of the CleanupUK team have bought into and understand. In addition, the opportunity to scrutinise CleanupUK's governance was extremely beneficial and will result, over time, in making CleanupUK's board more diverse and, as a consequence, more effective.

Second, in June 2021 we recruited a social media specialist for the first time – a move that we regarded as vital for the successful implementation of the CleanupUK Community Partners project. Our Social Media Lead has been a key addition to our team and has helped us to communicate our messages succinctly and effectively to our various stakeholders.

Finally, we have also taken the opportunity to reassess CleanupUK's branding and to simplify and streamline the CleanupUK brand and to unite it for all stakeholders. This will result in bringing the CleanupUK brand name to the fore and so to make the charity more familiar and recognisable to its stakeholders.

b. Fundraising activities and income generation

The pandemic has made it more difficult for us to recruit new funders as many funders have focused on looking after their currently-funded charities. However, we are delighted that, despite this, we were able to attract 9 significant new funders during this financial year. In addition, we are pleased that, for the first time since 2017-2018, CleanupUK has made a surplus this financial year (of £31,898).

We have made good progress in taking steps to diversify our funding base, with the benefit of an Esmée Fairbairn Foundation "Grants Plus" grant to explore the potential for CleanupUK of corporate fundraising. We are pleased to report that, at the time of writing, we have recently recruited a Corporate Volunteering and Partnerships Lead who is implementing the recommendations of the corporate fundraising project which, we hope, will result in our securing a significant corporate partnership.

Fundraising income for the year was £242,572 up by 7.6% from £225,512 in 2020.

c. Sources of funding

We give our sincere thanks to the organisations and individuals that have contributed funding to CleanupUK during the year. A list of our major funders can be found on page 14, note 3.

CleanupUK runs on a tight budget and spends hard-won income very carefully. Staff work from home which means we pay no office rent. We obtain pro bono help whenever we can.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

Financial review

a. Financial Position

The Charity's total income for the year was £242,585 (2020: £225,660) including investment income of £13 (2020: £148).

Expenditure in the year was £210,687 (2020: £249,776), of which £154,135 related to charitable activities and £56,552 to raising funds.

Overall, therefore, the Charity's resources increased in the year by £31,898 (2020: fell by £24,116).

At the year end the Charity has net assets of £171,025, comprising £6,665 of fixed assets, £100 of debtors, £168,635 of cash and £4,375 of creditors. £5,308 of cash is held in within restricted funds.

b. Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

c. Reserves Policy

The continuance of the charity is dependent on ongoing grants and donations, which is an unpredictable source of income. As a result, the trustees have decided that, to further secure the continuance of the Charity, the reserves policy should be such that the free reserves should be maintained at a level that covers 6 months' expenditure. The unrestricted reserves at 30 September 2021 were £165,717 (2020: £135,427) which is slightly more than 6 months' reserves.

Structure, governance and management

a. Constitution

Cleanup United Kingdom is registered as a company limited by guarantee and was set up with a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Financial risk management

The Trustees of CleanupUK have given consideration to the major risks to which the Charity is exposed and satisfied themselves that systems are established in order to manage those risks.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Astrid Kjellberg-Obst

Director

Date: 13 June 2022

CLEANUP UNITED KINGDOM
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2021

Independent examiner's report to the Trustees of Cleanup United Kingdom ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 September 2021.

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

James Fletcher

Dated: 20 June 2022

FCA

Fletcher & Partners
Chartered Accountants
Crown Chambers
Bridge Street
Salisbury
Wiltshire
SP1 2LZ

CLEANUP UNITED KINGDOM
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Income from:				
Donations and legacies	3	160,619	81,953	242,572
Investments	4	13	-	13
Total income		<u>160,632</u>	<u>81,953</u>	<u>242,585</u>
Expenditure on:				
Raising funds	5	54,152	2,400	56,552
Charitable activities	6	28,305	125,830	154,135
Total expenditure		<u>82,457</u>	<u>128,230</u>	<u>210,687</u>
Net income/(expenditure)		78,175	(46,277)	31,898
Transfers between funds	15	(47,885)	47,885	-
Net movement in funds		<u>30,290</u>	<u>1,608</u>	<u>31,898</u>
Reconciliation of funds:				
Total funds brought forward		135,427	3,700	139,127
Net movement in funds		30,290	1,608	31,898
Total funds carried forward		<u>165,717</u>	<u>5,308</u>	<u>171,025</u>

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

The notes on pages 11 to 24 form part of these financial statements.

CLEANUP UNITED KINGDOM
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REGISTERED NUMBER: 06182566

BALANCE SHEET
AS AT 30 SEPTEMBER 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	6,665	4,999
		<u>6,665</u>	<u>4,999</u>
Current assets			
Debtors	13	100	300
Cash at bank and in hand		168,635	141,507
		<u>168,735</u>	<u>141,807</u>
Creditors: amounts falling due within one year	14	(4,375)	(7,679)
Net current assets		<u>164,360</u>	<u>134,128</u>
Total assets less current liabilities		<u>171,025</u>	<u>139,127</u>
Net assets excluding pension asset		<u>171,025</u>	<u>139,127</u>
Total net assets		<u><u>171,025</u></u>	<u><u>139,127</u></u>
Charity funds			
Restricted funds	15	5,308	3,700
Unrestricted funds	15	165,717	135,427
Total funds		<u><u>171,025</u></u>	<u><u>139,127</u></u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Astrid Kjellberg-Obst
Director
Date: 13 June 2022

The notes on pages 11 to 24 form part of these financial statements.

CLEANUP UNITED KINGDOM
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

1. General information

Cleanup United Kingdom is a company limited by guarantee, registered number 06182566, charity number 1120115 and incorporated in England and Wales. The members of the company are the Trustees named on page 1. The registered office is Crown Chambers, Bridge Street, Salisbury, SP1 2LZ. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cleanup United Kingdom meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 Expenditure

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 allocated on the portion of the asset's use.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Office fixtures & fittings	- 4 years straight line
Websites	- 3 years straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of financial activities.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

3. Income from donations and grants

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Significant funders				
Donations	1,439	-	1,439	1,846
Gift aid	-	-	-	1,313
Peter Stebbings Memorial Charity	-	-	-	10,000
Esmée Fairbairn Foundation	30,000	-	30,000	52,000
Tower Hill Trust	-	13,000	13,000	5,000
CHK Foundation	-	-	-	10,000
The Band Trust	2,000	30,000	32,000	20,000
John Armitage Charitable Trust	45,000	-	45,000	30,000
Swire Charitable Trust	15,000	-	15,000	20,000
Postcode Local Trust	-	16,710	16,710	-
Garfield Weston Foundation	20,000	-	20,000	20,000
Other funders	47,180	22,243	69,423	55,353
Total 2021	160,619	81,953	242,572	225,512
<i>Total 2020</i>	<i>180,212</i>	<i>45,300</i>	<i>225,512</i>	

4. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Investment income	13	13	148
<i>Total 2020</i>	<i>148</i>	<i>148</i>	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

5. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Costs of raising voluntary income	50,379	2,400	52,779	58,950
Allocated centrally incurred fundraising costs	3,773	-	3,773	3,311
Total 2021	54,152	2,400	56,552	62,261
<i>Total 2020</i>	<i>57,661</i>	<i>4,600</i>	<i>62,261</i>	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Beautiful Boroughs Project (London)	-	49,328	49,328	98,079
LitterAction	12,212	-	12,212	19,863
Beautiful Birmingham Project	-	50,510	50,510	69,573
CleanupUK Community Partners	16,093	-	16,093	-
Website Project	-	25,992	25,992	-
Total 2021	28,305	125,830	154,135	187,515
<i>Total 2020</i>	<i>19,863</i>	<i>167,652</i>	<i>187,515</i>	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

7. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Beautiful Boroughs Project (London)	35,757	13,571	49,328	98,079
LitterAction	8,783	3,429	12,212	19,863
Beautiful Birmingham Project	40,609	9,901	50,510	69,573
CleanupUK Community Partners	5,926	10,167	16,093	-
Website Project	16,850	9,142	25,992	-
Total 2021	<u>107,925</u>	<u>46,210</u>	<u>154,135</u>	<u>187,515</u>
<i>Total 2020</i>	<u>141,186</u>	<u>46,329</u>	<u>187,515</u>	

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8. Support Costs

	Fundraising 2021 £	Beautiful Boroughs London 2021 £	LitterAction 2021 £	Beautiful Birmingham 2021 £	CleanupUK Community Partners 2021 £	Website Project 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Overheads	1,173	10,389	722	6,412	6,579	4,398	29,673	23,261
Training & Marketing	1,372	1,498	2,291	1,663	341	4,744	11,909	11,955
Travel	10	60	10	202	-	-	282	7,040
Governance	1,218	1,624	406	1,624	3,247	-	8,119	7,384
Total 2021	<u>3,773</u>	<u>13,571</u>	<u>3,429</u>	<u>9,901</u>	<u>10,167</u>	<u>9,142</u>	<u>49,983</u>	<u>49,640</u>
<i>Total 2020</i>	<u>3,311</u>	<u>27,510</u>	<u>7,968</u>	<u>10,851</u>	<u>-</u>	<u>-</u>	<u>49,640</u>	

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Governance costs comprise:

	2021 £	2020 £
Independent examination and accountancy fees	2,700	2,040
Travel & subsistence	-	190
Other administrative costs	3,293	2,120
Trustees meetings	2,126	3,034
	<u>8,119</u>	<u>7,384</u>

9. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	570	540
Fees payable to the Charity's independent examiner in respect of: All other services not included above	<u>2,130</u>	<u>1,500</u>

10. Analysis of staff costs

	2021 £	2020 £
Salaries and wages	102,471	136,050
Social security costs	6,215	9,039
Pension costs	6,586	8,247
	<u>115,272</u>	<u>153,336</u>

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Staff	<u>3</u>	<u>4</u>

No employee received remuneration amounting to more than £60,000 in either year.

All staff are considered key management personnel by the trustees.

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11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 30 September 2021, travel expenses totalling £339 were reimbursed or paid directly to 3 Trustees (2020 - £586 to 4 Trustees).

12. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 October 2020	4,999
Additions	4,999
	<hr/>
At 30 September 2021	9,998
	<hr/>
Depreciation	
Charge for the year	3,333
	<hr/>
At 30 September 2021	3,333
	<hr/>
Net book value	
At 30 September 2021	6,665
	<hr/> <hr/>
At 30 September 2020	4,999
	<hr/> <hr/>

13. Debtors

	2021 £	2020 £
Due within one year		
Prepayments and accrued income	100	300
	<hr/>	<hr/>
	100	300
	<hr/> <hr/>	<hr/> <hr/>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

14. Creditors: Amounts falling due within one year

	2021 £	2020 £
Pension fund loan payable	205	508
Other creditors	2,073	3,224
Accruals and deferred income	2,097	3,947
	<u>4,375</u>	<u>7,679</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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15. Statement of funds

Statement of funds - current year

	Balance at 1 October 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2021 £
Unrestricted funds					
General Funds	135,427	160,632	(82,457)	(47,885)	165,717
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Beautiful Boroughs London	-	16,500	(49,328)	32,828	-
Beautiful Birmingham	-	35,453	(50,510)	15,057	-
Website Project	-	30,000	(25,992)	-	4,008
Fundraising	2,400	-	(2,400)	-	-
Other	1,300	-	-	-	1,300
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	3,700	81,953	(128,230)	47,885	5,308
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	139,127	242,585	(210,687)	-	171,025

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 October 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 30 September 2020 £</i>
Unrestricted funds					
General Funds	115,339	180,360	(77,524)	(82,748)	135,427
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Beautiful Boroughs London	41,890	20,000	(98,278)	36,388	-
Beautiful Birmingham	6,014	17,000	(69,374)	46,360	-
Fundraising	-	7,000	(4,600)	-	2,400
Other	-	1,300	-	-	1,300
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	47,904	45,300	(172,252)	82,748	3,700
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	<hr/> <hr/> 163,243	<hr/> <hr/> 225,660	<hr/> <hr/> (249,776)	<hr/> <hr/> -	<hr/> <hr/> 139,127

16. Summary of funds

Summary of funds - current year

	<i>Balance at 1 October 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 30 September 2021 £</i>
General funds	135,427	160,632	(82,457)	(47,885)	165,717
Restricted funds	3,700	81,953	(128,230)	47,885	5,308
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	139,127	242,585	(210,687)	-	171,025
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

16. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 October 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 30 September 2020 £</i>
General funds	115,339	180,360	(77,524)	(82,748)	135,427
Restricted funds	47,904	45,300	(172,252)	82,748	3,700
	<u>163,243</u>	<u>225,660</u>	<u>(249,776)</u>	<u>-</u>	<u>139,127</u>

Restricted funds represent income received designated by the donor for projects based in particular regions of the country or specific activities.

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	6,665	-	6,665
Current assets	163,427	5,308	168,735
Creditors due within one year	(4,375)	-	(4,375)
Total	<u>165,717</u>	<u>5,308</u>	<u>171,025</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	4,999	-	4,999
Current assets	138,107	3,700	141,807
Creditors due within one year	(7,679)	-	(7,679)
Total	<u>135,427</u>	<u>3,700</u>	<u>139,127</u>

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NOTES TO THE FINANCIAL STATEMENTS
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18. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 30 September 2021.