

CLEANUP UNITED KINGDOM
(A company limited by guarantee)
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Fletcher & Partners
Chartered Accountants
Salisbury

CLEANUP UNITED KINGDOM
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 23

CLEANUP UNITED KINGDOM
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Lady Garrett, Chair
Astrid Kjellberg-Obst
Anastasia Bloom (Retired 23 June 2022)
Henrietta Chubb (Retired 29 March 2023)
Harry Machin, Treasurer
Michael Walsh
Annie Harrison (Retired 31 July 2022)
Georgina Fletcher, Vice Chair
Ashley Gray
Bleddyn Williams (Appointed 29 March 2023)
Holly Winkler (Appointed 29 March 2023)
Hannah Whybrow (Appointed 29 March 2023)

**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
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

The Trustees present their annual report together with the financial statements of the Charity for the year 1 October 2021 to 30 September 2022. 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:

Lady Garrett, Chair
Astrid Kjellberg-Obst,
Anastasia Bloom (Retired 23 June 2022)
Henrietta Chubb (Retired 29 March 2023)
Harry Machin, Treasurer
Michael Walsh
Annie Harrison (Retired 31 July 2022)
Georgina Fletcher, Vice Chair
Ashley Gray
Bleddyn Williams (Appointed 29 March 2023)
Holly Winkler (Appointed 29 March 2023)
Hannah Whybrow (Appointed 29 March 2023)

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.

CLEANUP UNITED KINGDOM
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Objectives and activities (continued)

b. Work in Deprived Areas

CleanupUK's principal on-the-ground approach involves working with partner organisations and individuals to stimulate and encourage local litter-picking 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 covered 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.

As at the end of September 2022, the Beautiful Boroughs and Beautiful Birmingham Projects had engaged over 350 residents' groups.

c. 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 decided to withdraw from deploying our own Project Coordinators operating on the ground and to adjust their role to working through 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 14 local authority areas around England, all with significant areas of deprivation, to trial this concept in their area. The 14 areas are : Bristol, Darlington, Hackney, Hartlepool, Hastings, Middlesbrough, Newcastle, Oldham, Plymouth, Rochdale, Rother (East Sussex), Stockton-on-Tees, Tendring (Essex), and Tower Hamlets.

CleanupUK is now supporting over 30 community partners (local partner organisations such as charities, community centres, city farms, churches and volunteer centres) in deprived communities with plans to engage a further 50 new community partners over the next 12 months. Community partners have proved to be inspirational and catalysing in bringing people together in common cause to improve their local areas and sustain that improvement through litter-picking activities. An essential aspect of this new model of working is the litter-picking equipment hub. The equipment hub comprises multiple sets of litter-picking equipment stored in a safe and accessible location managed by the community partner. The equipment is free to use by community members thereby removing the prohibitive barrier of cost for many people living with economic disadvantage.

The project to date has engaged just under 1,200 people.

CLEANUP UNITED KINGDOM
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Objectives and activities (continued)

d. 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 support offer to all volunteer litter-picking groups in the UK.

CLEANUP UNITED KINGDOM
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

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 work.

First, we have recruited two new people to the team : a Community Partnerships Coordinator to work alongside the Head of Operations in expanding the CleanupUK Community Partners project. We have also recruited a Corporate Partnerships Lead with the aim of diversifying our revenue streams. That is already happening, having secured our first major partnership with The Barratt Developments PLC Charitable Foundation.

Second, and following a mentoring project with Pilotlight, we have begun to diversify the composition of CleanupUK's board. We have recruited 3 new trustees in March 2023 and 2 new acting trustees. We believe that they will all bring new thinking to the way that CleanupUK operates.

Finally, we were pleased to record another surplus (£19,011) in the 2021-2022 financial year. This was especially gratifying given the unpredictability of the two previous years.

b. Fundraising activities and income generation

Our fundraising during the financial year was steady and resulted in exceeding our fundraising target by a small amount. We succeeded in attracting 15 new funders during the year, in large part due to a successful expansion of our regional fundraising efforts into the areas where CleanupUK Community Partners operates.

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.

CLEANUP UNITED KINGDOM
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Financial review

a. Financial Position

The Charity's total income for the year was £270,412 (2021: £242,585) including investment income of £249 (2021: £13).

Expenditure in the year was £251,401 (2021: £210,687), of which £178,310 related to charitable activities and £73,091 to raising funds.

Overall, therefore, the Charity's resources increased in the year by £19,011 (2021: increased by £31,898).

At the year end the Charity has net assets of £190,036, comprising of £2,581 of debtors, £205,363 of cash and £17,908 of creditors. £15,695 of cash is held in 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 2022 were £174,341 (2021: £165,717) 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.

CLEANUP UNITED KINGDOM
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

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:

Lady Garrett
Director
Date: 8 June 2023

CLEANUP UNITED KINGDOM
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

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 2022.

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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

Dated: 9 June 2023

James Fletcher

FCA

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

CLEANUP UNITED KINGDOM
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Note		£	£	£	£
Income from:					
Donations and legacies	3	236,913	33,250	270,163	242,572
Investments	4	249	-	249	13
Total income		237,162	33,250	270,412	242,585
Expenditure on:					
Raising funds	5	73,091	-	73,091	56,552
Charitable activities	6	146,351	31,959	178,310	154,135
Total expenditure		219,442	31,959	251,401	210,687
Net income		17,720	1,291	19,011	31,898
Transfers between funds	15	(9,096)	9,096	-	-
Net movement in funds		8,624	10,387	19,011	31,898
Reconciliation of funds:					
Total funds brought forward		165,717	5,308	171,025	139,127
Net movement in funds		8,624	10,387	19,011	31,898
Total funds carried forward		174,341	15,695	190,036	171,025

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

The notes on pages 11 to 23 form part of these financial statements.

CLEANUP UNITED KINGDOM
(A company limited by guarantee)
REGISTERED NUMBER: 06182566

BALANCE SHEET
AS AT 30 SEPTEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	-	6,665
		<hr/>	<hr/>
		-	6,665
Current assets			
Debtors	13	2,581	100
Cash at bank and in hand		205,363	168,635
		<hr/>	<hr/>
		207,944	168,735
Creditors: amounts falling due within one year	14	(17,908)	(4,375)
		<hr/>	<hr/>
Net current assets		190,036	164,360
		<hr/>	<hr/>
Total assets less current liabilities		190,036	171,025
		<hr/>	<hr/>
Net assets excluding pension asset		190,036	171,025
		<hr/>	<hr/>
Total net assets		190,036	171,025
		<hr/> <hr/>	<hr/> <hr/>
Charity funds			
Restricted funds	15	15,695	5,308
Unrestricted funds	15	174,341	165,717
		<hr/>	<hr/>
Total funds		190,036	171,025
		<hr/> <hr/>	<hr/> <hr/>

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:

Lady Garrett
Director
Date: 8 June 2023

The notes on pages 11 to 23 form part of these financial statements.

CLEANUP UNITED KINGDOM
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

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.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

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.

CLEANUP UNITED KINGDOM
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

2. Accounting policies (continued)

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.

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.

CLEANUP UNITED KINGDOM
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

2. Accounting policies (continued)

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.

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.

CLEANUP UNITED KINGDOM
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

3. Income from donations , grants and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Significant funders				
Davina Hodson Legacy	50,000	-	50,000	-
John Armitage Charitable Trust	50,000	-	50,000	45,000
Esmée Fairbairn Foundation	30,000	-	30,000	30,000
Swire Charitable Trust	25,000	-	25,000	15,000
The Band Trust	20,000	-	20,000	32,000
CHK Foundation	10,000	-	10,000	-
Col WH Whitbread Charitable Trust	10,000	-	10,000	-
Garfield Weston Foundation	-	-	-	20,000
Postcode Local Trust	-	-	-	16,710
Tower Hill Trust	-	-	-	13,000
Other funders	36,020	33,250	69,270	69,423
Corporate Partnership Donations	4,282	-	4,282	-
Donations	1,611	-	1,611	1,439
Total 2022	236,913	33,250	270,163	242,572
<i>Total 2021</i>	<i>160,619</i>	<i>81,953</i>	<i>242,572</i>	

4. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Investment income	249	249	13
Total 2022	249	249	13
<i>Total 2021</i>	<i>13</i>	<i>13</i>	

CLEANUP UNITED KINGDOM
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

5. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Costs of raising voluntary income	71,456	-	71,456	52,779
Allocated centrally incurred fundraising costs	1,635	-	1,635	3,773
Total 2022	73,091	-	73,091	56,552
<i>Total 2021</i>	<i>54,152</i>	<i>2,400</i>	<i>56,552</i>	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	<i>Total 2021 £</i>
CleanupUK Community Partners	121,632	26,652	148,284	115,931
Website Costs	1,338	4,007	5,345	38,204
Corporate Partnerships	23,381	-	23,381	-
Other Projects	-	1,300	1,300	-
	146,351	31,959	178,310	154,135
<i>Total 2021</i>	<i>28,305</i>	<i>125,830</i>	<i>154,135</i>	

CLEANUP UNITED KINGDOM
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
CleanupUK Community Partners	93,655	54,629	148,284	115,931
Website Costs	-	5,345	5,345	38,204
Corporate Partnerships	15,104	8,277	23,381	-
Other Projects	-	1,300	1,300	-
Total 2022	<u>108,759</u>	<u>69,551</u>	<u>178,310</u>	<u>154,135</u>
<i>Total 2021</i>	<u>107,925</u>	<u>46,210</u>	<u>154,135</u>	

CLEANUP UNITED KINGDOM
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

8. Support Costs

	Fundraising 2022 £	CleanupUK Community Partners 2022 £	Corporate Partnership 2022 £	Website Costs 2022 £	Other Projects 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Overheads	332	36,695	5,278	-	1,300	43,605	29,673
Website costs	1,016	10,621	1,523	5,345	-	18,505	11,909
Travel	287	533	280	-	-	1,100	282
Governance	-	6,780	1,196	-	-	7,976	8,119
Total 2022	<u>1,635</u>	<u>54,629</u>	<u>8,277</u>	<u>5,345</u>	<u>1,300</u>	<u>71,186</u>	<u>49,983</u>
<i>Total 2021</i>	<u>3,773</u>	<u>33,639</u>	<u>-</u>	<u>12,571</u>	<u>-</u>	<u>49,983</u>	

CLEANUP UNITED KINGDOM
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Governance costs comprise:

	2022 £	2021 £
Independent examination and accountancy fees	2,210	2,700
Travel & subsistence	-	-
Other administrative costs	2,833	3,293
Trustees meetings	2,933	2,126
	<u>7,976</u>	<u>8,119</u>

9. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	600	570
Fees payable to the Charity's independent examiner in respect of: All other services not included above	<u>1,610</u>	<u>2,130</u>

10. Analysis of staff costs

	2022 £	2021 £
Salaries and wages	99,451	102,471
Social security costs	5,640	6,215
Pension costs	7,048	6,586
	<u>112,139</u>	<u>115,272</u>

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

	2022 No.	2021 No.
Staff	<u>3</u>	<u>3</u>

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

All staff are considered key management personnel by the trustees.

CLEANUP UNITED KINGDOM
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 30 September 2022, travel expenses totalling £NIL were reimbursed or paid directly to a Trustee (2021 - £339 to 3 Trustees).

12. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 October 2021	9,998
At 30 September 2022	<u>9,998</u>
Depreciation	
At 1 October 2021	3,333
Charge for the year	6,665
At 30 September 2022	<u>9,998</u>
Net book value	
At 30 September 2022	<u>-</u>
At 30 September 2021	<u>6,665</u>

13. Debtors

	2022 £	2021 £
Due within one year		
Prepayments and accrued income	2,581	100
	<u>2,581</u>	<u>100</u>

CLEANUP UNITED KINGDOM
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

14. Creditors: Amounts falling due within one year

	2022 £	2021 £
Pension fund loan payable	440	205
Other creditors	15,260	2,073
Accruals and deferred income	2,208	2,097
	<u>17,908</u>	<u>4,375</u>

CLEANUP UNITED KINGDOM
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

15. Statement of funds

Statement of funds - current year

	Balance at 1 October 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2022 £
Unrestricted funds					
General Funds	165,717	237,162	(219,442)	(9,096)	174,341
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Cleanup UK Community Partners	-	33,250	(26,651)	9,096	15,695
Fundraising	-	-	-	-	-
Website Costs	4,008	-	(4,008)	-	-
Other Projects	1,300	-	(1,300)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	5,308	33,250	(31,959)	9,096	15,695
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	<hr/> <hr/> 171,025	<hr/> <hr/> 270,412	<hr/> <hr/> (251,401)	<hr/> <hr/> -	<hr/> <hr/> 190,036

CLEANUP UNITED KINGDOM
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

15. Statement of funds (continued)

Statement of funds - prior 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>
Unrestricted funds					
General Funds	135,427	160,632	(82,457)	(47,885)	165,717
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Cleanup UK Community Partners	-	51,953	(99,838)	47,885	-
Fundraising	2,400	-	(2,400)	-	-
Website Costs	-	30,000	(25,992)	-	4,008
Other Projects	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	<u>139,127</u>	<u>242,585</u>	<u>(210,687)</u>	<u>-</u>	<u>171,025</u>

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

16. Summary of funds

Summary of funds - current year

	<i>Balance at 1 October 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 30 September 2022 £</i>
General funds	165,717	237,162	(219,442)	(9,096)	174,341
Restricted funds	5,308	33,250	(31,959)	9,096	15,695
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	171,025	270,412	(251,401)	-	190,036
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

CLEANUP UNITED KINGDOM
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

16. Summary of funds (continued)

Summary of funds - prior 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
	<u>139,127</u>	<u>242,585</u>	<u>(210,687)</u>	<u>-</u>	<u>171,025</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Current assets	192,249	15,695	207,944
Creditors due within one year	(17,908)	-	(17,908)
Total	<u>174,341</u>	<u>15,695</u>	<u>190,036</u>

Analysis of net assets between funds - prior 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>

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 2022.