

**CLEANUP UNITED KINGDOM**  
**(A company limited by guarantee)**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

**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 PERIOD ENDED 31 DECEMBER 2023**

Lady Garrett, Chair (Retired 31 December 2023)  
Astrid Kjellberg-Obst (Retired 18 July 2023)  
Henrietta Chubb (Retired 29 March 2023)  
Harry Machin, Treasurer  
Michael Walsh (Retired 8 November 2023)  
Georgina Fletcher, Vice Chair  
Ashley Gray  
Bleddyn Williams (Appointed 29 March 2023)  
Holly Winkler (Appointed 29 March 2023)  
Hannah Whybrow (Appointed 29 March 2023)  
Temitayo Adigun (Appointed 4 September 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 PERIOD ENDED 31 DECEMBER 2023**

The Trustees present their annual report together with the financial statements of the Charity for the year 1 October 2022 to 31 December 2023. 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 (Retired 31 December 2023)  
Astrid Kjellberg-Obst, (Retired 18 July 2023)  
Henrietta Chubb (Retired 29 March 2023)  
Harry Machin, Treasurer  
Michael Walsh (Retired 8 November 2023)  
Georgina Fletcher, Vice Chair  
Ashley Gray  
Bleddyn Williams (Appointed 29 March 2023)  
Holly Winkler (Appointed 29 March 2023)  
Hannah Whybrow (Appointed 29 March 2023)  
Temitayo Adigun (Appointed 4 September 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.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

**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.

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. CleanupUK's work helps to address these problems by encouraging local people to take greater responsibility for the physical state of their communities so that this carries through to other aspects of their lives : a greater sense of ownership, safety and well-being as well as greater awareness of global environmental issues.

**c. CleanupUK's modus operandi**

CleanupUK's work through partner organisations to set up litter-picking activity in deprived areas enables us to reach greater numbers of people in areas of deprivation and so grow the geographical scope of our work at manageable extra cost – first around England and, in due course, around the UK as a whole. We have styled this project "CleanupUK Community Partners".

Our approach is to set up Cleanup Hubs in deprived areas. Cleanup Hubs are led and managed by trusted, enthusiastic local community organisations and supported by CleanupUK. CleanupUK provides free litter-picking equipment sets and Cleanup Hub resource packs, supports launch events to attract community interest, promotes volunteering opportunities on our website and helps highlight neighbourhood litter-picking activities through press and social media. The free to use equipment removes the prohibitive barriers of cost and accessibility for many people living with economic disadvantage.

As at 31st December 2023, we have progressed CleanupUK Community Partners to the extent that we are working in 22 local authority areas around England, all with significant areas of deprivation, to trial this concept in their area. The 22 areas are : Birmingham, Bristol, Coventry, Darlington, Dudley, Enfield, Hackney, Haringey, Hartlepool, Hastings, Kingston Upon Hull, Hyndburn, Lewisham, Middlesbrough, Newcastle upon Tyne, Oldham, Plymouth, Rochdale, Rother, Stockton-on-Tees, Tendring and Tower Hamlets.

CleanupUK is now supporting 49 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 26 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.

The equipment sets were used 3,383 times during 2023.

**d. General Support for Volunteer Litter Groups**

We afford support for general volunteer litter-pickers UK-wide via the CleanupUK website, which is 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 be part of a national movement with other volunteer groups around the UK.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

**Objectives and activities (continued)**

e. Change of Financial Year

We have decided to change our financial year (October to September) to the calendar year (January to December) so that, in the lead-up to each new year, we could involve the Operations Team more fully in our planning. They had previously found this difficult with a year end of 30th September as summer is the busiest part of the year for us.

These accounts therefore cover a 15-month period.

The comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.

**CLEANUP UNITED KINGDOM**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

**Achievements and performance**

**a. Main achievements of the Charity**

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

Our corporate partnerships activity is building up satisfactorily, providing a new revenue stream for CleanupUK. Our first major partnership with The Barratt Developments PLC Charitable Foundation has been a significant success and we have other partnerships in the pipeline (with EY in particular).

We implemented our new branding and a new website in 2023. We are confident that this will extend the appeal and the accessibility of our work to many more people

We have recruited a Marketing and Communications Manager with the aim of extending our social media reach and using it better to support our work in disadvantaged communities. We are planning a vibrant campaign for summer 2024 to encourage more people to litter-pick.

Finally, we are delighted to have received a major legacy, totalling £246,000 for our longstanding supporter Davina Hodson, who sadly died in early 2022. We have designated these funds to the cost of the new website and also to the costs of our corporate partnerships activity over the next 3 years.

**b. Fundraising activities and income generation**

Our fundraising during the financial year was steady and resulted in our exceeding our fundraising target by £30,000. We succeeded in attracting 13 new funders during the year, in large part due to continued 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**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

**Financial review**

**a. Financial Position**

The Charity's total income for the year was £543,611 (2022: £270,412) including investment income of £6,897 (2022: £249).

Expenditure in the year was £437,890 (2022: £251,401), of which £353,202 related to charitable activities and £84,688 to raising funds.

Overall, therefore, the Charity's resources increased in the year by £105,721 (2022: increased by £19,011).

At the year end the Charity has net assets of £295,757, comprising of £1,271 of debtors, £310,020 of cash and £15,534 of creditors. £38,060 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. CleanupUK aim to hold a minimum of 6 months' total reserves (free reserves, designated funds and restricted funds), including a minimum of 3 months' 'free reserves'. The free reserves at 31 December 2023 were £93,102 (2022: £174,341) which is slightly below the 3 months' free 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**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

Plans for future periods

Our principal plans for the immediate future are summarised as follows :

- Consolidate our CleanupUK Community Partners project by focusing on maximising usage of litter-picking by volunteers at our Cleanup Hubs while achieving measured further geographical expansion throughout the most deprived areas of England and by developing the role of the Cleanup Champions
- Continue to build on our successful corporate partnerships programme and to explore higher potential additional revenue streams
- Further develop the diversity of the board so that a broader range of viewpoints and experience is represented on it

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:

**Georgina Fletcher**

Director

Date: 7 September 2024

**CLEANUP UNITED KINGDOM**  
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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

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 period ended 31 December 2023.

**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: 20 September 2024

James Fletcher

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 PERIOD ENDED 31 DECEMBER 2023**

Note		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
	<b>Income from:</b>				
	Donations and legacies	3 434,273	102,441	536,714	270,163
	Investments	4 6,897	-	6,897	249
	<b>Total income</b>	<u>441,170</u>	<u>102,441</u>	<u>543,611</u>	<u>270,412</u>
	<b>Expenditure on:</b>				
	Raising funds	5 82,714	1,974	84,688	73,091
	Charitable activities	6 275,100	78,102	353,202	178,310
	<b>Total expenditure</b>	<u>357,814</u>	<u>80,076</u>	<u>437,890</u>	<u>251,401</u>
	<b>Net movement in funds</b>	<u>83,356</u>	<u>22,365</u>	<u>105,721</u>	<u>19,011</u>
	<b>Reconciliation of funds:</b>				
	Total funds brought forward	174,341	15,695	190,036	171,025
	Net movement in funds	83,356	22,365	105,721	19,011
	<b>Total funds carried forward</b>	<u>257,697</u>	<u>38,060</u>	<u>295,757</u>	<u>190,036</u>

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

The notes on pages 11 to 22 form part of these financial statements.

**CLEANUP UNITED KINGDOM**  
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**REGISTERED NUMBER: 06182566**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2023**

	Note	31 December 2023 £	30 September 2022 £
<b>Fixed assets</b>			
		-	-
<b>Current assets</b>			
Debtors	12	1,271	2,581
Cash at bank and in hand		310,020	205,363
		<u>311,291</u>	<u>207,944</u>
Creditors: amounts falling due within one year	13	(15,534)	(17,908)
		<u>295,757</u>	<u>190,036</u>
<b>Net current assets</b>			
		295,757	190,036
<b>Total assets less current liabilities</b>		<u>295,757</u>	<u>190,036</u>
<b>Net assets excluding pension asset</b>		<u>295,757</u>	<u>190,036</u>
<b>Total net assets</b>		<u><u>295,757</u></u>	<u><u>190,036</u></u>
<b>Charity funds</b>			
Restricted funds	14	38,060	15,695
Unrestricted funds	14	257,697	174,341
		<u>295,757</u>	<u>190,036</u>
<b>Total funds</b>		<u><u>295,757</u></u>	<u><u>190,036</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 period 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:

**Georgina Fletcher**  
Director  
Date: 7 September 2024

The notes on pages 11 to 22 form part of these financial statements.

**CLEANUP UNITED KINGDOM**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

**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**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

**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 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.

**2.7 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.

**2.8 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.

**CLEANUP UNITED KINGDOM**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

**2. Accounting policies (continued)**

**2.9 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.

**2.10 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 period.

**2.11 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.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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 PERIOD ENDED 31 DECEMBER 2023**

**3. Income from donations , grants and legacies**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Significant funders</b>				
Davina Hodson Legacy	196,236	-	196,236	50,000
John Armitage Charitable Trust	40,000	-	40,000	50,000
The Barratt Foundation	20,000	30,000	50,000	-
Swire Charitable Trust	35,000	-	35,000	25,000
The David Cock Foundation	-	30,000	30,000	-
The Band Trust	20,000	-	20,000	20,000
Julia and Hans Rausing Trust	20,000	-	20,000	-
Ernst & Young	13,000	-	13,000	-
CHK Foundation	12,000	-	12,000	10,000
Hilton Foundation	10,135	-	10,135	-
Simon Gibson Charitable Trust	10,000	-	10,000	-
Esmée Fairbairn Foundation	-	-	-	30,000
Col WH Whitbread Charitable Trust	-	-	-	10,000
Other funders	32,350	42,441	74,791	69,270
Corporate Partnership Donations	20,567	-	20,567	4,282
Donations	4,985	-	4,985	1,611
<b>Total 2023</b>	<b>434,273</b>	<b>102,441</b>	<b>536,714</b>	<b>270,163</b>
<i>Total 2022</i>	<i>236,913</i>	<i>33,250</i>	<i>270,163</i>	

2023 financial period is 15 months long compared to 2022 financial year of 12 months long.

**4. Investment income**

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Investment income	6,897	6,897	249
<b>Total 2023</b>	<b>6,897</b>	<b>6,897</b>	<b>249</b>
<i>Total 2022</i>	<i>249</i>	<i>249</i>	

2023 financial period is 15 months long compared to 2022 financial year of 12 months long.



**CLEANUP UNITED KINGDOM**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**5. Expenditure on raising funds**

**Costs of raising voluntary income**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Costs of raising voluntary income	81,350	1,974	83,324	71,456
Allocated centrally incurred fundraising costs	1,364	-	1,364	1,635
<b>Total 2023</b>	<b>82,714</b>	<b>1,974</b>	<b>84,688</b>	<b>73,091</b>
<i>Total 2022</i>	<i>73,091</i>	<i>-</i>	<i>73,091</i>	

2023 financial period is 15 months long compared to 2022 financial year of 12 months long.

**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	<i>Total 2022 £</i>
CleanupUK Community Partners	172,736	69,720	242,456	148,284
Website Costs	35,473	-	35,473	5,345
Corporate Partnerships	66,891	8,382	75,273	23,381
Other Projects	-	-	-	1,300
<b>Total 2023</b>	<b>275,100</b>	<b>78,102</b>	<b>353,202</b>	<b>178,310</b>
<i>Total 2022</i>	<i>146,351</i>	<i>31,959</i>	<i>178,310</i>	

2023 financial period is 15 months long compared to 2022 financial year of 12 months long.

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**7. Analysis of expenditure by activities**

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
CleanupUK Community Partners	168,198	74,258	242,456	148,284
Website Costs	-	35,473	35,473	5,345
Corporate Partnerships	60,709	14,564	75,273	23,381
Other Projects	-	-	-	1,300
<b>Total 2023</b>	<u>228,907</u>	<u>124,295</u>	<u>353,202</u>	<u>178,310</u>
<i>Total 2022</i>	<u>108,759</u>	<u>69,551</u>	<u>178,310</u>	

2023 financial period is 15 months long compared to 2022 financial year of 12 months long.

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**8. Support Costs**

	Fundraising 2023 £	CleanupUK Community Partners 2023 £	Corporate Partnerships 2023 £	Website Costs 2023 £	Other Projects 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Overheads	1,036	62,067	12,650	-	-	75,753	43,605
Website costs	-	-	-	35,473	-	35,473	18,505
Travel	328	1,957	108	-	-	2,393	1,100
Governance	-	10,234	1,806	-	-	12,040	7,976
<b>Total 2023</b>	<u>1,364</u>	<u>74,258</u>	<u>14,564</u>	<u>35,473</u>	<u>-</u>	<u>125,659</u>	<u>71,186</u>
<i>Total 2022</i>	<u>1,635</u>	<u>54,629</u>	<u>8,277</u>	<u>5,345</u>	<u>1,300</u>	<u>71,186</u>	

Summary of the Support Costs from note 5 and note 7.

2023 financial period is 15 months long compared to 2022 financial year of 12 months long.

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**Governance costs comprise:**

	31 December 2023 £	30 September 2022 £
Independent examination and accountancy fees	3,420	2,210
Trustees' expenses	198	-
Other administrative costs	2,973	2,833
Trustees' meetings	5,449	2,933
	<u>12,040</u>	<u>7,976</u>

2023 financial period is 15 months long compared to 2022 financial year of 12 months long.

**9. Independent examiner's remuneration**

	2023 £	2022 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	650	600
Fees payable to the Charity's independent examiner in respect of:		
All taxation advisory services not included above	900	-
All other services not included above	<u>1,870</u>	<u>1,610</u>

2023 financial period is 15 months long compared to 2022 financial year of 12 months long.

**10. Analysis of staff costs**

	31 December 2023 £	30 September 2022 £
Salaries and wages	161,408	99,451
Social security costs	15,744	5,640
Pension costs	11,534	7,048
	<u>188,686</u>	<u>112,139</u>

2023 financial period is 15 months long compared to 2022 financial year of 12 months long.

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**(continued)**

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

	2023 No.	2022 No.
Staff	4	3

Due to the financial period being 15 months, one employee received remuneration which fell in to the band of £70,000 to £80,000. (2022 a 12 month period, no employee received remuneration amounting to more than £60,000).

All staff are considered key management personnel by the trustees.

**11. Trustees' remuneration and expenses**

During the period, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the period ended 31 December 2023, travel expenses totalling £198 were reimbursed or paid directly to 3 Trustees (2022 - £NIL).

**12. Debtors**

	31 December 2023 £	30 September 2022 £
<b>Due within one year</b>		
Other debtors	341	-
Prepayments and accrued income	930	2,581
	<u>1,271</u>	<u>2,581</u>

**13. Creditors: Amounts falling due within one year**

	31 December 2023 £	30 September 2022 £
Other taxation and social security	4,931	4,070
Other creditors	8,083	11,630
Accruals and deferred income	2,520	2,208
	<u>15,534</u>	<u>17,908</u>

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**14. Statement of funds**

**Statement of funds - current period**

	Balance at 1 October 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Designated Funds	-	196,236	(81,641)	50,000	164,595
<b>General funds</b>					
Free Unrestricted funds	174,341	244,934	(276,173)	(50,000)	93,102
<b>Total Unrestricted funds</b>	174,341	441,170	(357,814)	-	257,697
<b>Restricted funds</b>					
CleanupUK Community Partners	15,695	72,441	(71,694)	-	16,442
Corporate Projects	-	30,000	(8,382)	-	21,618
	15,695	102,441	(80,076)	-	38,060
<b>Total of funds</b>	190,036	543,611	(437,890)	-	295,757

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**14. Statement of funds (continued)**

**Statement of funds - prior period**

	<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>
<b>Unrestricted funds</b>					
Free Unrestricted funds	165,717	237,162	(219,442)	(9,096)	174,341
<b>Restricted funds</b>					
CleanupUK Community Partners	-	33,250	(26,651)	9,096	15,695
Community Projects	4,008	-	(4,008)	-	-
Corporate Projects	1,300	-	(1,300)	-	-
	5,308	33,250	(31,959)	9,096	15,695
<b>Total of funds</b>	171,025	270,412	(251,401)	-	190,036

Designated funds represent a legacy received, designated for website costs and corporate project costs. General Funds are free unrestricted funds. Restricted funds represent income received specified by the donor for projects based in particular regions of the country or specific activities.

**15. Summary of funds**

**Summary of funds - current period**

	<i>Balance at 1 October 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2023 £</i>
Designated funds	-	196,236	(81,641)	50,000	164,595
General funds	174,341	244,934	(276,173)	(50,000)	93,102
Restricted funds	15,695	102,441	(80,076)	-	38,060
	190,036	543,611	(437,890)	-	295,757

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**15. Summary of funds (continued)**

**Summary of funds - prior period**

	<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
	<u>171,025</u>	<u>270,412</u>	<u>(251,401)</u>	<u>-</u>	<u>190,036</u>

**16. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	<i>Unrestricted funds 31 December 2023 £</i>	<i>Restricted funds 31 December 2023 £</i>	<i>Total funds 31 December 2023 £</i>
Current assets	273,231	38,060	311,291
Creditors due within one year	(15,534)	-	(15,534)
<b>Total</b>	<u>257,697</u>	<u>38,060</u>	<u>295,757</u>

**Analysis of net assets between funds - prior period**

	<i>Unrestricted funds 30 September 2022 £</i>	<i>Restricted funds 30 September 2022 £</i>	<i>Total funds 30 September 2022 £</i>
Current assets	192,249	15,695	207,944
Creditors due within one year	(17,908)	-	(17,908)
<b>Total</b>	<u>174,341</u>	<u>15,695</u>	<u>190,036</u>

**17. Related party transactions**

The Charity has not entered into any related party transaction during the period, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2023.